

Regular Meeting of the City Commission
Tuesday, December 6, 2022
7:30 p.m.
Huntington Woods City Hall
Agenda

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF CONSENT AGENDA

All items listed under the Consent Agenda are considered routine by the City Commission and will be enacted in one motion. There will be no separate discussion on these items unless a Commission member so requests, in which event the item(s) will be removed from the Consent Agenda and added to the Regular Agenda at the end of the items of business.

1. Regular Meeting Minutes of November 1, 2022
2. Approval of Warrant 395
3. Reports and Minutes
 - a. Arts and Garden Board – June 15, 2022
 - b. Environmental Sustainability Advisory Committee – September 15, 2022
 - c. Senior Advisory Committee – September 15, 2022
 - d. Anti-Racism Advisory Committee – October 12, 2022
 - e. Senior Advisory Committee – October 20, 2022
 - f. Arts & Garden Board – October 21, 2022
 - g. Library Advisory Board – October 17, 2022
 - h. Parks & Recreation Advisory Board – October 25, 2022
 - i. Treasurer's Report October 2022

COMMUNICATIONS

1. SOCRRA Quarterly Report – October 2022
2. Resignation of Jeff Aisen from the Parks & Recreation Advisory Board
3. New COMCAST Government Affairs Liaison
4. 2023 Arts and Garden Board Meeting Dates
5. 2023 Parks and Recreation Meeting Dates
6. 2023 Library Advisory Board Meeting Dates
7. 2023 Senior Advisory Board Meeting Dates
8. 2023 Anti-Racism Advisory Board Meeting Dates

COUNTY COMMISSIONER AND ELECTED OFFICIAL REMARKS

PUBLIC PARTICIPATION

ITEMS OF BUSINESS

1. November 8, 2022 Voter Challenge Award Presentation: Nat Pernick
2. 2021-2022 Financial Statements: Matter of accepting the 2021-2022 Financial Statements as presented by City Auditor Maner Costerisan Certified Public Accountants.
3. Public Hearing – 2023 CDBG Grant Allocation
4. Resolution R- 2022: Matter of authorizing the 2023 CBDG Allocation.
5. Resolution R- 2022: Matter of consideration to approve the City Manager to execute the Interlocal Agreement with Oakland County as the Designated Assessor for the period of January 1, 2023 to December 31, 2027.
6. Resolution R- 2022: Matter of consideration to approve the resolution in support of the Spark Grant Application for renovations to the Gilham Recreation Center locker rooms and pool.
7. Resolution R- 2022: Matter of consideration to approve the quote from Interstate Security Inc. for an Access Control and Buzz-in System for the Gilham Recreation Center in the amount of \$7,785.00.
8. Resolution R- 2022: Matter of consideration for the approval of a right of way parking space at 13133 Victoria St.

CITY MANAGER'S REPORT

ADJOURNMENT OF REGULAR CITY COMMISSION MEETING

Public Expression is encouraged. Comments are invited on each Agenda item when that item comes up for consideration. Matters not listed on the Agenda may be addressed under "Public Participation". Please be advised that the Commission Meetings are usually attended by the media and cablecast live, in addition to being re-cablecast following the meeting. The City of Huntington Woods will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audiotapes of printed material being considered at the meeting, to individuals with disabilities attending the meeting upon three working days' notice to the City. Individuals with disabilities requiring auxiliary aids or services should contact the City by writing or calling: Ethan Haan, ADA Coordinator, Huntington Woods City Hall, 26815 Scotia, Huntington Woods, MI 48070, (248 581-2640), Deaf-Tel (1-248-541-1180).

CITY OF HUNTINGTON WOODS
REGULAR MEETING OF THE CITY COMMISSION
MINUTES
November 1, 2022 - 7:30 p.m.
City Hall
DRAFT

Mayor Paul called the Meeting to order at 7:30 p.m.

PRESENT: Mayor Bob Paul, Mayor Pro Tem Elder, Commissioner Olsman,
Commissioner Rozell

ABSENT: Commissioner Jenks (excused)

City Staff Present: City Manager Wilson,
Finance Director/Treasurer Haan, City Clerk Barckholtz, and City
Attorney Zalewski

APPROVAL OF AGENDA

Moved by Commissioner Olsman and seconded by Commissioner Rozell
to approve the November 1, 2022 Agenda as presented.

Ayes: Paul, Elder, Rozell, Olsman

Nays: None

Absent: Jenks (excused)

The Motion Carried.

APPROVAL OF CONSENT AGENDA

Moved by Mayor Pro Tem Elder and seconded by Commissioner Rozell
to approve the November 1, 2022 Consent Agenda as presented.

Ayes: Paul, Elder, Rozell, Olsman

Nays: None

Absent: Jenks (excused)

The Motion Carried.

COMMUNICATIONS

1. Commissioner Jenks Receives the Michigan Municipal League 2022 Jim Sinclair Exceptional Service Award.
2. 2023 Environmental Sustainability Advisory Committee Meeting Dates

COUNTY COMMISSIONER AND ELECTED OFFICIAL REMARKS

None

PUBLIC PARTICIPATION:

None

PROCLAMATION PRESENTATION:

A Proclamation honoring Gilda Jacobs for receiving the 2022 Neal Shine Award for Exemplary Regional Leadership from the Detroit Free Press and the Metropolitan Affairs Coalition was read and presented to Ms. Jacobs by Mayor Paul.

PROCLAMATION BY THE CITY OF HUNTINGTON WOODS IN HONOR OF GILDA Z. JACOBS

WHEREAS, the Honorable Gilda Z. Jacobs received the 2022 Neal Shine Award for Exemplary Regional Leadership from the Detroit Free Press and the Metropolitan Affairs Coalition on October 6, 2022. This award recognizes individuals who have made significant contributions to regional cooperation in southeast Michigan;

WHEREAS, Gilda Z. Jacobs previously served as a member of the Huntington Woods City Commission from 1981 to 1994. She was a member of the Oakland County Board of Commissioners from 1995 to 1998. Thereafter, she was elected to serve in the Michigan House of Representatives from 1998 to 2002 and went on to win a landslide election to the Michigan Senate where she served through 2010;

WHEREAS, Gilda Z. Jacobs has devoted her entire professional career to public service and improving the lives of her constituents and all the citizens of the State of Michigan. She thereafter served as president and CEO of the Michigan League for Public Policy;

WHEREAS, Gilda Z. Jacobs was also elected to the Michigan Women's Hall of Fame in 2017;

WHEREAS, Gilda Z. Jacobs is the proud mother of Jessica Steinhart and grandmother to three beautiful grandchildren. Despite the tragic loss of her daughter Rachel in 2015 and her husband John Jacobs in 2020, Gilda Jacobs remains an outstanding role model and inspirational leader to all who know her and consistently look to her for guidance and counsel;

THEREFORE, BE IT PROCLAIMED that the Huntington Woods City Commission hereby expresses its full admiration and appreciation to the Honorable Gilda Z. Jacobs for her dedicated and impactful service and leadership over the past four decades and affirms that she remains a bright shining light for our entire community and the State of Michigan.

2023 CITY COMMISSION DATES

Mayor Paul noted the dates had been revised from what was presented with most meeting dates falling on the third Tuesday of the month as done in past years. The dates will be published and posted on the City website.

Moved by Commissioner Olsman and seconded by Mayor Pro Tem Elder to approve the 2023 City Commission Dates as revised.

Ayes: Paul, Elder, Rozell, Olsman

Nays: None

Absent: Jenks (excused)

The Motion Carried.

CITY MANAGER'S REPORT

- City Hall is busy with election work. Huntington Woods is at a sixty percent return rate for absentee ballots. The office will remain open during the lunch hour the week leading up to the election and will be open Saturday November 5, 2022 from 8:00 a.m. to 4:00 p.m. There is a drop box located inside City Hall and one on the west side of the building that is accessible twenty-four hours a day and under video surveillance.
- City administration is working with the Parks and Recreation Department in applying for the Spark Grant that would allow for their locker room renovation and accessibility upgrades.
- Wyoming Rd. will be paved on Thursday. Final restoration of that area will be in the spring.
- The City is working on a senior grant from the State of Michigan. He will be working with Jennifer Furlong, Senior Coordinator on the application process.
- Noted that he is working with the DPW on a formal notification process for tree removal that should help combat the assumptions that the City is removing healthy trees. The City continues to work an aggressive tree replacement program for the trees that are removed.
- Work continues on the grant for traffic calming on Eleven Mile Rd. that would include a dedicated turn lane, light near Meadowcrest and crosswalks to increase pedestrian safety.

ADJOURNMENT:

Moved by Commissioner Rozell and seconded by Commissioner Olsman to adjourn the regular City Commission meeting.

Ayes: Paul, Olsman, Elder, Rozell

Nays: None

Absent: Jenks (excused)

The Motion Carried, meeting adjourned at 7:50 p.m

Heidi Barckholtz, City Clerk

Robert F. Paul, III, Mayor

DRAFT

CONSENT AGENDA #2

AGENDA ITEM WARRANT #395

RESOLUTION

Moved by Commissioner _____ Supported by Commissioner _____ that the attached transfers and disbursements as listed on the Accounts Payable Distribution Report due by December 2nd, 2022 and paid between October 29th and December 2nd, 2022 on pages 1 through 11 in the amount of \$877,516.50 to be approved and paid, subject to full audit.

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 6 FLAGSTAR BANK - AP ACCT						
11/03/2022	6	44802	03659	AFLAC	ACCT #M7996 EMPLOYEE PAID PREMIUMS	356.64
11/03/2022	6	44803	09977	JOSEPH AJLOUNY	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44804	MISC	ALVAREZ CONCEPTS LLC	BD Bond Refund	320.00
11/03/2022	6	44805	10951	AMAZON CAPITAL SERVICES INC	LABEL MAKER TAPE RAINBOW DOT STICKERS FLAG FOR MDK PARK FLAG POLE TOASTER PRE-K SUPPLIES	12.99 6.99 37.99 29.95 136.42 224.34
11/03/2022	6	44806	09447	APPLIED INNOVATION	COPPER METER	604.31
11/03/2022	6	44807	08683	AQUATIC SOURCE	POOL REPAIRS	367.70
11/03/2022	6	44808	10924	AXON ENTERPRISES, INC	CAMERAS FOR PUBLIC SAFETY	26,862.40
11/03/2022	6	44809	04552	MARK BELL	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44810	05802	CLARENCE BENNETT	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44811	00725	BERKLEY CHAMBER OF COMMERCE	1/2 PAGE COLOR AD	336.00
11/03/2022	6	44812	09650	BLUE BIRD LANDSCAPING LLC	LAWN CUTTING	325.00
11/03/2022	6	44813	MISC	BRICKWORKS PROP RESTORATION	BD Bond Refund	128.00
11/03/2022	6	44814	09978	JASON BROCKDORFF	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44815	00036	CHET'S RENT-ALL	CHIPPER RENTAL	539.56
11/03/2022	6	44816	06182	WILLIAM CUDNEY	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44817	MISC	DETROIT BUILD	BD Bond Refund	654.00
11/03/2022	6	44818	10172	JOHN DIJANNI	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44819	03909	DISCOUNT SCHOOL SUPPLY	6' X 9' RUG	377.19
11/03/2022	6	44820	00536	ECOTEC PEST CONTROL	PEST CONTROL	200.00
11/03/2022	6	44821	MISC	ELIE'S HOME IMPROVEMENT LLC	BD Bond Refund	250.00
11/03/2022	6	44822	11467	ELIJAH LOWERY	CLEANING ALLOWANCE SPECIAL EQUIPMENT	66.67 41.66 108.33

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/03/2022	6	44823	05298	ETHNIC ARTWORK INC.	BASKETBALL JERSEYS	339.50
11/03/2022	6	44824	10950	DUAINE FRANKS LLC	BUILDING INSPECTIONS	1,000.00
11/03/2022	6	44825	11516	GERALD VARTY	REMODEL KITCHEN IN PUBLIC SAFETY BUILDIN TILE BACKSPLASH BEHIND OVEN	24,749.00 650.00 25,399.00
11/03/2022	6	44826	11300	HUTCH PAVING, INC	PROGRESS PAY ESTIMATE #1 - BURTON PARK A	48,900.00
11/03/2022	6	44827	01678	ICMA	ICMA MEMBERSHIP RENEWAL - C. WILSON	797.55
11/03/2022	6	44828	10953	IDEAL ELECTRICAL INSPECTIONS, LLC	ELECTRICAL INSPECTIONS	650.00
11/03/2022	6	44829	11448	JENNIFER FURLONG	REIMBURSEMENT FOR PUMPKINS PURCHASE	20.93
11/03/2022	6	44830	04943	JOE'S AUTO PARTS	AUTO PARTS	35.58
					AUTO PARTS	5.93
					AUTO PARTS	108.57
					AUTO PARTS	132.95
						283.03
11/03/2022	6	44831	05223	JASON JORDAN	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44832	06293	KEL GRAPHICS SPORTSWEAR	TEEN COUNCIL HOODIES	309.77
11/03/2022	6	44833	07155	KNELLO PRINTING	BUSINESS CARDS	150.00
11/03/2022	6	44834	10171	JON LENCES	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44835	11119	BRIAN LUTHER	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44836	05626	MI ASSN. OF CHIEFS OF POLICE	MEMBERSHIP DUES	100.00
11/03/2022	6	44837	05346	MICHIGAN GRAPHICS & AWARDS	NAME PLATES	48.00
11/03/2022	6	44838	01805	MICHIGAN MUNICIPAL LEAGUE	CDL CONSORTIUM DRIVERS FEE	720.00
11/03/2022	6	44839	05522	MICHAEL NIELSEN	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44840	09472	OAKLAND SCHOOLS	PRINTING TAX BILLS	445.62
11/03/2022	6	44841	00586	ODP BUSINESS SOLUTIONS, LLC	OFFICE SUPPLIES OFFICE SUPPLIES	388.72 9.19 397.91
11/03/2022	6	44842	MISC	OUT N OUT QUALITY	BD Bond Refund	252.00
11/03/2022	6	44843	MISC	PELLA WINDOWS & DOORS INC	BD Bond Refund	114.00
11/03/2022	6	44844	08300	PLANTE & MORAN, PLLC	AUDIT PREP	3,382.50
11/03/2022	6	44845	09663	POSTMASTER	PERMIT #393 - WINTER NEWSLETTER POSTAGE	500.00
11/03/2022	6	44846	11006	PREMIER GROUP ASSOCIATES	HW WEEKLY CUT HW WEEKLY CUT	1,134.90 214.50 1,349.40

CHECK REGISTER FOR CITY OF HUNTINGTON WOODS
 CHECK DATE FROM 10/29/2022 - 12/02/2022

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/03/2022	6	44847	11207	QUADIENT, INC	POSTAGE METER SUPPLIES	198.55
11/03/2022	6	44848	00407	ROAD COMMISSION FOR OAKLAND COUNTY	TRAFFIC SIGNAL MAINTENANCE	92.59
11/03/2022	6	44849	10038	JACLYN SIEKIERKA	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44850	08904	SKYHAWKS SPORTS ACADEMY INC	SKYHAWKS INSTRUCTOR PAYMENT	627.20
11/03/2022	6	44851	00209	SOC RESOURCE RECOVERY AUTHORITY	BASIC REFUSE, RECYCLABLES, & YARD WASTE	18,932.00
11/03/2022	6	44852	00210	SOC WATER AUTHORITY	WATER PURCHASES	31,674.50
11/03/2022	6	44853	04087	BILLY SPENCER	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44854	11169	STATE OF MICHIGAN	WATER SUPPLY ANNUAL FEE	3,614.60
11/03/2022	6	44855	05759	DAN STEEBY	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44856	11515	STONE HORSE GROUP LLC	FINANCIAL CONSULTING FEES	360.00
11/03/2022	6	44857	10777	TASC	FSA - ADMINISTRATION FEES 11/1/22-1/31/2	469.80
11/03/2022	6	44858	11299	VHM ENTERPRISES, INC	JANITORIAL SUPPLIES	946.01
11/03/2022	6	44859	00594	WONSEY TREE SERVICE INC.	STREET SWEEPINGS	1,680.00
11/03/2022	6	44860	07343	BENJAMIN ZAWACKI	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 325.00
11/03/2022	6	44861	11311	JASON ZIMMERMAN	CLEANING ALLOWANCE SPECIAL EQUIPMENT	33.33 V 20.83 V 54.16
11/10/2022	6	44862	07860	21ST CENTURY NEWSPAPERS	ADVERTISEMENTS	671.44
11/10/2022	6	44863	00004	MICHIGAN AFSCME COUNCIL 25	UNION DUES	166.00
11/10/2022	6	44864	10951	AMAZON CAPITAL SERVICES INC	BATTERIES PREK SUPPLIES BOOK PURCHASE OFFICE SUPPLIES	5.62 21.39 19.99 98.50 145.50
11/10/2022	6	44865	09447	APPLIED INNOVATION	COPIER METER COPIER METER	35.54 68.74 104.28
11/10/2022	6	44866	00017	BAKER & TAYLOR BOOKS	BOOKS BOOKS BOOKS BOOKS BOOKS BOOKS BOOKS	72.13 93.17 61.26 145.70 221.58 8.04 232.49 420.00

CHECK REGISTER FOR CITY OF HUNTINGTON WOODS
 CHECK DATE FROM 10/29/2022 - 12/02/2022

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/10/2022	6	44895	00586	ODP BUSINESS SOLUTIONS, LLC	OFFICE SUPPLIES OFFICE SUPPLIES - CREDIT MEMO	98.07 (2.89) <u>95.18</u>
11/10/2022	6	44896	MISC	PAVEL KATZ	TAX OVERPAYMENT	13,251.34
11/10/2022	6	44897	08352	PELLA WINDOW & DOOR CO	BOND REFUND - 26117 YORK	406.00
11/10/2022	6	44898	00181	POLICE OFFICERS ASS'N OF MICH	UNION DUES	398.64
11/10/2022	6	44899	10630	POLICE OFFICERS LABOR COUNCIL	UNION DUES	402.00
11/10/2022	6	44900	04253	PRINTING SYSTEMS, INC.	ELECTION SUPPLIES ELECTION SUPPLIES ELECTION SUPPLIES ELECTION SUPPLIES	36.00 322.64 835.64 973.04 <u>224.69</u> 2,392.01
11/10/2022	6	44901	10339	ALLEN RAUSCHERT	REFUND - FALL VARIETY SHOW	50.00
11/10/2022	6	44902	10493	RYAN CABINETRY INC.	REPLACE COUNTER TOP IN CLASSROOM	1,445.25
11/10/2022	6	44903	MISC	SEROUR, ELIE J	BD Bond Refund	75.00
11/10/2022	6	44904	11189	SPECTRUM PRINTERS, INC	TEST DECKS FOR 11/8/22 ELECTION	192.51
11/10/2022	6	44905	10868	STATE OF MICHIGAN- DETROIT	DETROIT INCOME TAX	1.33
11/10/2022	6	44906	MISC	STEWART & SONS CONCRETE	BD Bond Refund	500.00
11/10/2022	6	44907	11515	STONE HORSE GROUP LLC	FINANCIAL CONSULTING SERVICES	216.00
11/10/2022	6	44908	07255	WOW INTERNET AND CABLE	CABLE	237.98
11/10/2022	6	44909	07343	BENJAMIN ZAWACKI	LUNCH REIMBURSEMENT AT TRAINING SESSION	75.00
11/10/2022	6	44910	11311	JASON ZIMMERMAN	CLEANING ALLOWANCE SPECIAL EQUIPMENT	200.00 125.00 <u>325.00</u>
11/17/2022	6	44911	MISC	4 WAY CEMENT	BD Bond Refund	3,200.00
11/17/2022	6	44912	10833	ABSOPURE WATER COMPANY	BOTTLED WATER AT PUBLIC SAFETY BOTTLED WATER AT PUBLIC SAFETY COOLER RENTAL	55.90 63.60 12.00 <u>131.50</u>
11/17/2022	6	44913	11522	AILEEN DEVOE	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44914	09782	JUDITH AISEN	ELECTION INSPECTOR 11/8/22	88.00
11/17/2022	6	44915	MISC	ALL CITY ELECTRICAL	BD Bond Refund	45.00
11/17/2022	6	44916	11251	ALLISON COLLINS	ELECTION INSPECTOR 11/8/22	195.00
11/17/2022	6	44917	10951	AMAZON CAPITAL SERVICES INC	LATCHKEY SUPPLIES KITCHEN SUPPLIES FOR PUBLIC SAFETY LOTS FOR TOTS SUPPLIES	59.78 164.43 98.41 <u>322.62</u>
11/17/2022	6	44918	03956	AMERICAN LIBRARY ASSOCIATION	ALA MEMBERSHIP DUES	40.00
11/17/2022	6	44919	00017	BAKER & TAYLOR BOOKS	BOOKS	1,210.10
11/17/2022	6	44920	02756	JENNIFER BARTLEMAN	ELECTION INSPECTOR 11/8/22	189.00
11/17/2022	6	44921	05408	CORINNE BEN-AMI	PARKS PROGRAM REFUND	16.00
11/17/2022	6	44922	MISC	BEST HOMES TITLE AGENCY, LLC	TAX REFUND	6,240.50
11/17/2022	6	44923	00023	BIG D LOCK CITY	KEYS	20.00
11/17/2022	6	44924	00024	BILLINGS LAWN EQUIPMENT	EQUIPMENT MAINTENANCE	42.88
11/17/2022	6	44925	08624	JOANNA BLACK-BOELIO	ELECTION INSPECTOR 11/8/22	118.00
11/17/2022	6	44926	07754	BLUE CROSS BLUE SHIELD OF MICH	GROUP #007006045 DECEMBER 2022 PREMIUMS GROUP 007006045 - UNDER 65 - DECEMBER 20	58,007.30 10,323.38

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
					GROUP 007006045 - OVER 65 DECEMBER 2022	2,273.26
						70,603.94
11/17/2022	6	44927	11199	LINDA BODZIN	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44928	11222	JORY BROOKS	ELECTION INSPECTOR 11/8/22	175.00
11/17/2022	6	44929	07887	JULIE BROOKS	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44930	06831	LINDA BRUDER	ELECTION INSPECTOR 11/8/22	88.00
11/17/2022	6	44931	09823	BSN SPORTS INC	PILLO POLO STICKS	125.62
11/17/2022	6	44932	00040	CONSUMERS ENERGY	ACCT #1000 0022 3469 - 26325 SCOTIA RD -	1,389.42
					ACCT #1000 1256 6178 - 26815 SCOTIA	274.42
					ACCT #1000 0022 3410 - 26325 SCOTIA STE	107.37
						1,771.21
11/17/2022	6	44933	09216	CORELOGIC	REFUND - PARCEL #32-25-20-258-019	3,115.68
					REFUND - PARCEL #32-25-21-156-004	207.41
						3,323.09
11/17/2022	6	44934	07501	CRANDALL-WORTHINGTON INC	PAPER/JANITORIAL SUPPLIES	365.37
11/17/2022	6	44935	11191	D'ANGELO BROTHERS, INC	LEAD WATER LINE REPLACEMENTS	10,205.00
11/17/2022	6	44936	11215	DEBRA COONEY	ELECTION INSPECTOR 11/8/22	225.00
11/17/2022	6	44937	06059	JAMES DEIGHTON	ELECTION INSPECTOR 11/8/22	225.00
11/17/2022	6	44938	00048	DTE ENERGY	ACCT #9100 084 6333 3 - 13203 WALES AVE	14.79
					ACCT #9100 084 7601 2 - 12801 W. 11 MILE	25.14
					ACCT #9100 084 6395 2 - 8725 W. 11 MILE	96.67
					ACCT #9100 084 7615 2 - 25820 SCOTIA	16.98
					ACCT #9100 067 3500 5 - 12779 W. 11 MILE	314.40
					ACCT #9100 068 0871 1 - 26415 SCOTIA RM	66.62
					ACCT #9200 098 8205 0 - 8020 HENDRIE	19.46
					ACCT #9100 084 6344 0 - 8621 NADINE	15.30
					ACCT #9100 084 6321 8 - 10514 LASALLE BL	19.22
					ACCT #9100 075 2082 8 - 26325 SCOTIA	54.82
						643.40
11/17/2022	6	44939	MISC	EMERGENCY EGRESS LLC	BD Bond Refund	75.00
11/17/2022	6	44940	07934	FEDEX KINKO'S	PRINTING	42.35
11/17/2022	6	44941	10447	FIRST ADVANTAGE LNS OCCUPATIONAL	EMPLOYEE TESTING	161.70
11/17/2022	6	44942	10950	DUAINE FRANKS LLC	BUILDING INSPECTIONS	1,000.00
11/17/2022	6	44943	11307	SCOTT GLOWINSKI	OCTOBER 2022 INSPECTIONS	2,420.00
11/17/2022	6	44944	05194	GORDON FOOD SERVICE	LATCHKEY SUPPLIES	26.48
					POTTERY SHOW SUPPLIES	37.96
						64.44
11/17/2022	6	44945	MISC	GREGORY AND SUSAN BARTELT	TAX REFUND	4,940.78
11/17/2022	6	44946	05729	BARBARA GUNTER	ELECTION INSPECTOR 11/8/22	250.00
11/17/2022	6	44947	10953	IDEAL ELECTRICAL INSPECTIONS, LLC	ELECTRICAL INSPECTIONS	650.00
11/17/2022	6	44948	04159	INTERSTATE BILLING SERVICE INC	FUEL FILTERS	52.85
					AIR/OIL SEPARATOR	350.62
						403.47
11/17/2022	6	44949	05510	J.P. COOKE CO	2023 DOG TAGS	135.35
11/17/2022	6	44950	11521	JASON WINE	ELECTION INSPECTOR 11/8/22	225.00
11/17/2022	6	44951	11520	JEFF SPAKOWSKI	ELECTION INSPECTOR 11/8/22	225.00
11/17/2022	6	44952	04943	JOE'S AUTO PARTS	AUTO PARTS	526.53

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/17/2022	6	44953	11481	KATHRYN KRAUSKOPF	ELECTION INSPECTOR 11/8/22	120.00
11/17/2022	6	44954	06293	KELGRAPHICS	TEEN COUNCIL FUNDRAISER COFFEE MUGS	527.38
11/17/2022	6	44955	MISC	KM & MD CEMENT	BD Bond Refund	500.00
11/17/2022	6	44956	11197	COREY KRAUSE	ELECTION INSPECTOR 11/8/22	175.00
11/17/2022	6	44957	05357	TERRY LANDA	ELECTION INSPECTOR 11/8/22	138.00
11/17/2022	6	44958	11184	LANZO CONSTRUCTION COMPANY	PAY ESTIMATE #2 PIPE LINING PROJECT	11,758.00
11/17/2022	6	44959	05374	LB OFFICE PRODUCTS	OFFICE SUPPLIES	97.98
					OFFICE SUPPLIES	10.35
						108.33
11/17/2022	6	44960	11219	LINDA FALKIEWICZ	ELECTION INSPECTOR 11/8/22	214.00
11/17/2022	6	44961	11480	LINDA WALKER	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44962	11218	LISA ANDERSON	ELECTION INSPECTOR	205.00
11/17/2022	6	44963	11224	LORI DWAN	ELECTION INSPECTOR 11/8/22	120.00
11/17/2022	6	44964	11159	MANER COSTERISAN	AUDIT PROGRESS BILLING	5,300.00
11/17/2022	6	44965	11216	MARVIN HOROWITZ	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44966	11478	MARY BRIGMAN	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44967	00049	MATHESON TRI-GAS INC	HAZARDOUS MATERIALS	299.13
11/17/2022	6	44968	MISC	MATTHEW KATES	TAX REFUND	7,672.59
11/17/2022	6	44969	MISC	MAYDAY CONSTRUCTION METRO LLC	BD Bond Refund	200.00
11/17/2022	6	44970	06373	MIDWEST TAPE, LLC	MEDIA	95.95
					MEDIA	7.49
						103.44
11/17/2022	6	44971	00142	MOTOR CITY FASTENER, LLC	DPW SUPPLIES	2.07
11/17/2022	6	44972	00166	OAKLAND COUNTY	SEWAGE DISPOSAL SERVICES - OCTOBER 2022	101,644.09
11/17/2022	6	44973	11006	PREMIER GROUP ASSOCIATES	HW WEEKLY CUT	214.50
					HW WEEKLY CUT	1,134.90
					HW WEEKLY CUT	1,134.90
						2,484.30
11/17/2022	6	44974	11519	RAY OGLESBY	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44975	10761	JOY READE	ELECTION INSPECTOR 11/8/22	195.00
11/17/2022	6	44976	10879	VICTORIA RICKARD	BASKETBALL REFUND	135.00
11/17/2022	6	44977	00108	RKA PETROLEUM COMPANIES, INC.	METER	75.00
					DIESEL FUEL	4,411.48
					GASOLINE	2,123.94
						6,610.42
11/17/2022	6	44978	09914	ROSATI SCHULTZ JOPPICH AMTSBUECHLER	LEGAL FEES - RETAINER - OCTOBER 2022	4,500.00
					LEGAL FEES - CODE VIOLATIONS	897.00
						5,397.00
11/17/2022	6	44979	02195	ROYAL OAK & BIRMINGHAM TENT & ANNIN	NEW MESH LEAF SHROUDS	1,180.00
11/17/2022	6	44980	06784	ROYAL OAK FORD	VEHICLE PARTS	377.43
11/17/2022	6	44981	00200	S & S WORLDWIDE	TEENSGIVING MEETING SUPPLIES	89.01
11/17/2022	6	44982	07311	TRACY SHANLEY	SUPPLIES REIMBURSEMENT	51.68
11/17/2022	6	44983	10581	ELIZABETH SHECKELS	ELECTION INSPECTOR TRAINING	30.00
11/17/2022	6	44984	11196	GRAHAM SHECKELS	ELECTION INSPECTOR 11/8/22	200.00
11/17/2022	6	44985	11518	SID KARON	ELECTION INSPECTOR 11/8/22	225.00

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11/17/2022	6	44986	07515	SIGNS BY TOMORROW	ALLIGATOR PARK SIGN	47.70
11/17/2022	6	44987	00209	SOC RESOURCE RECOVERY AUTHORITY	BASIC REFUSE, RECYCLABLES, & YARD WASTE	17,835.00
11/17/2022	6	44988	04095	SONITROL GREAT LAKES - MICHIGAN	ALARM MONITORING - DECEMBER 2022	155.42
11/17/2022	6	44989	11169	STATE OF MICHIGAN	SWIMMING POOL LICENSE RENEWAL	81.00
11/17/2022	6	44990	11479	STEVE AMBERG	ELECTION INSPECTOR 11/8/22	175.00
11/17/2022	6	44991	11476	STEVE POLIACK	ELECTION INSPECTOR 11/8/22	138.00
11/17/2022	6	44992	11252	STEVEN GRAFF	ELECTION INSPECTOR 11/8/22	205.00
11/17/2022	6	44993	08166	TRUCK & TRAILER SPECIALTIES INC	SWAPLOADER	53,385.50
					SWAP DUMP	15,302.70
					CHIPPER BODY	15,131.20
						83,819.40
11/17/2022	6	44994	06748	DEBRA WALTER	FALL BAKING SESSION	1,170.00
11/17/2022	6	44995	00594	WONSEY TREE SERVICE INC.	STREET SWEEPINGS	840.00
11/17/2022	6	44996	07255	WOW INTERNET AND CABLE	ACCT #012047000	64.42
11/17/2022	6	44997	07817	JAMES ZYLA	ELECTION INSPECTOR 11/8/22	230.00
11/23/2022	6	44998	05163	JAN ALPERT	REIMBURSE FOR 4TH OF JULY EVENT EXPENSES	196.99
11/23/2022	6	44999	10951	AMAZON CAPITAL SERVICES INC	TEDDY BEAR SLEEPOVER PARTY SUPPLIES	336.35
					POWER SUPPLY ADAPTER	10.78
						347.13
11/23/2022	6	45000	09447	APPLIED INNOVATION	COPIER METER	375.73
11/23/2022	6	45001	11313	TERESA BECKERMAN	MUSIC & MOVEMENT INSTRUCTOR PAYMENT	2,674.00
11/23/2022	6	45002	11284	BLACKSTONE PUBLISHING	AUDIO BOOKS	59.80
11/23/2022	6	45003	00027	BLUE CROSS/BLUE SHIELD OF MICH	RETIREE HEALTH CARE - GRUP #60480	11,262.57
11/23/2022	6	45004	09035	CELTIC COMPANY LLC	SERVICE CALL TO REC CENTER	155.00
11/23/2022	6	45005	07736	CINTAS CORPORATION #31	WEEKLY MAT/MOP SERVICE	73.65
					WEEKLY MAT/MOP SERVICE	73.65
					WEEKLY MAT/MOP SERVICE	62.88
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT/TOWEL SERVICE	85.38
						315.40
11/23/2022	6	45006	00040	CONSUMERS ENERGY	ACCT #1000 1256 5949 - 26415 SCOTIA	377.63
					ACCT #1000 1256 6020 - 12795 W 11 MILE	356.85
					ACCT #1000 1256 5857 - 12775 W. 11 MILE	16.00
						750.48
11/23/2022	6	45007	00045	DEMCO	CIRC. MATERIALS	248.10
11/23/2022	6	45008	11134	EASTON TELECOM SERVICES, LLC	DISPATCH LINES	81.51
11/23/2022	6	45009	10754	GREAT LAKES WATER AUTHORITY	IWC CHARGES OCTOBER 2022	288.19
11/23/2022	6	45010	05460	HANSON'S WINDOW & SIDING	BOND REFUND - PERMIT #PB21404	180.00
11/23/2022	6	45011	05970	JUMP-A-RAMA	JUMP-A-RAMA FALL SESSION	3,528.00
11/23/2022	6	45012	00543	THE LIBRARY NETWORK	ANNUAL SUBSCRIPTIONS	7,490.27
11/23/2022	6	45013	11003	LINGO COMMUNICATIONS	ALARM LINES	154.51
11/23/2022	6	45014	06187	LUNGHAMER FORD	2022 FORD F550	42,521.00
11/23/2022	6	45015	09077	MAD SCIENCE OF DETROIT INC.	CHILDREN'S PROGRAM 6/3/23	488.00
11/23/2022	6	45016	00112	MADISON NATIONAL LIFE INS CO.	INSURANCE	2,243.40
11/23/2022	6	45017	01805	MICHIGAN MUNICIPAL LEAGUE	HELP WANTED AD	41.88
11/23/2022	6	45018	00132	MML WORKERS COMP FUND	WORKERS' COMP INSURANCE	12,667.00
11/23/2022	6	45019	06146	MMWA/ECP	ELECTRIC PROGRAM	4,161.25
11/23/2022	6	45020	11040	MMTA	2023 WINTER WORKSHOP REGISTRATION - E. H	199.00
11/23/2022	6	45021	10971	NATURAL COMMUNITY SERVICES	SCOTIA PARK MAINTENANCE	425.00
					SCOTIA PARK MAINTENANCE	425.00

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Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/23/2022	6	45022	07200	NYE UNIFORM	BOOTS	850.00
11/23/2022	6	45023	11182	OAKLAND CO CLERKS ASSOCIATION	WINTER MEETING - BARCKHOLTZ/KAMINSKI	139.50
11/23/2022	6	45024	00332	OAKLAND COMMUNITY COLLEGE	EMT TUITION - LOWERY AND BURNS	80.00
11/23/2022	6	45025	08384	OTIS ELEVATOR COMPANY	ELEVATOR EXPENSES	1,500.00
11/23/2022	6	45026	09788	PISTONS ACADEMY	FALL SKILLS CLINIC	125.00
11/23/2022	6	45027	09663	POSTMASTER	WINTER 2023 NEWSLETTER POSTAGE - PERMIT	2,590.00
						117.10
11/23/2022	6	45028	00108	RKA PETROLEUM COMPANIES, INC.	DIESEL FUEL	2,743.52
					GASOLINE	881.78
						3,625.30
11/23/2022	6	45029	09744	KATHLYN ROSENTHAL	WOODS GALLERY SALES	980.00
11/23/2022	6	45030	08434	ELIE SEROUR	BOND REFUND - PERMIT #PB22010	75.00
11/23/2022	6	45031	11143	SHARE CORPORATION	DPW SUPPLIES	800.00
11/23/2022	6	45032	00209	SOC RESOURCE RECOVERY AUTHORITY	OCT SPECIALS INVOICE	185.47
11/23/2022	6	45033	05054	SUPERFLEET MASTERCARD	FUEL	111.97
11/23/2022	6	45034	11287	TRUE CUT TREE CARE	TREE REMOVAL	35,950.00
11/23/2022	6	45035	07182	ELAYNE URNOVITZ	MAH JONGG INSTRUCTOR FEES	336.00
11/23/2022	6	45036	11299	VHM ENTERPRISES, INC	JANITORIAL SERVICES - OCTOBER 2022	3,455.00
11/23/2022	6	45037	00249	ZIP PRINTING	2023 DOG LICENSES - PAPER FORMS	175.00
11/23/2022	6	45038	MISC	BRICKWORKS PROP RESTORATION	BD Bond Refund	101.00
11/23/2022	6	45039	MISC	DEWITT HOME SERVICES LLC	BD Bond Refund	260.00
11/23/2022	6	45040	MISC	EAGLE HOME REMODELING LLC	BD Bond Refund	350.00
11/23/2022	6	45041	MISC	KEARNS BROTHERS INC	BD Bond Refund	113.00
11/23/2022	6	45042	MISC	ROCK SOLID EXTERIORS	BD Bond Refund	137.00
12/02/2022	6	45043	11523	ACTION LOCKSMITH, INC	SERVICE CALL TO REC CENTER	275.00
12/02/2022	6	45044	10951	AMAZON CAPITAL SERVICES INC	MINI ENVELOPES FOR ART CENTER	9.99
					OFFICE/KITCHEN SUPPLIES	99.04
					PAPER FOR PLACEMAT PROJECT	9.99
					HOLIDAY HOOPLA SUPPLIES	23.50
					HOLIDAY HOOPLA SUPPLIES	35.25
					HOLIDAY HOOPLA SUPPLIES	172.89
					HOLIDAY HOOPLA SUPPLIES	17.97
					CREDIT MEMO	(10.78)
						357.85
12/02/2022	6	45045	11011	AMERICAN UNITED LIFE INSURANCE CO	LIFE INSURANCE - POLICY #G 00617290-0000	621.68
12/02/2022	6	45046	09447	APPLIED INNOVATION	COPIER CONTRACT PAYMENT	604.31
12/02/2022	6	45047	00023	BIG D LOCK CITY	KEYS	14.00
12/02/2022	6	45048	11284	BLACKSTONE PUBLISHING	AUDIO BOOKS	74.98
					AUDIO BOOKS	331.00
					AUDIO BOOKS	257.39
						663.37
12/02/2022	6	45049	09650	BLUE BIRD LANDSCAPING LLC	FALL CLEAN UP	542.50
12/02/2022	6	45050	04117	BOB'S SANITATION SERVICE	PORTA POTTY	90.00
12/02/2022	6	45051	MISC	CAPTIVATING HOMES LLC	BD Bond Refund	100.00
12/02/2022	6	45052	11525	CHARLES GREEN	HOLIDAY PARTY ENTERTAINMENT	200.00
12/02/2022	6	45053	11525	CHARLES GREEN	KEYBOARD PROGRAM 12/8/22	250.00
12/02/2022	6	45054	08956	CHET'S CLEANING INC	CARPET/FURNITURE CLEANING	3,417.14
12/02/2022	6	45055	07736	CINTAS CORPORATION #31	WEEKLY MAT/MOP SERVICE	62.88
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT SERVICE	19.84

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Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
12/02/2022	6	45056	11524	CITY OF GROSSE POINTE PARK	WEEKLY MAT/TOWEL SERVICE	85.38
12/02/2022	6	45057	02333	CLINTON RIVER WATERSHED COUNCIL	WEEKLY MAT SERVICE	28.86
12/02/2022	6	45058	00040	CONSUMERS ENERGY	WEEKLY MAT SERVICE	16.35
12/02/2022	6	45059	10542	COOL THREADS EMBROIDERY	WEEKLY MAT SERVICE	16.35
12/02/2022	6	45060	00774	COSTIGAN CONTRACTORS	WEEKLY MAT/TOWEL SERVICE	19.84
12/02/2022	6	45061	MISC	DETROIT BUILD	WEEKLY MAT SERVICE	78.98
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT/TOWEL SERVICE	28.86
					WEEKLY MAT SERVICE	85.38
					WEEKLY MAT/TOWEL SERVICE	19.84
					WEEKLY MAT SERVICE	28.86
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	16.35
					WEEKLY MAT SERVICE	19.84
					WEEKLY MAT/TOWEL SERVICE	85.38
						703.41
12/02/2022	6	45062	10120	EHIM	BEAUTIFICATION COUNCIL OF SE MICHIGAN ME	35.00
					MEMBERSHIP	500.00
					ACCT #1000 1256 5949 - 26415 SCOTIA	899.44
					2023 PARKING PERMIT STICKERS	300.00
					BOND REFUND - 13351 LASALLE	75.00
					BD Bond Refund	268.00
					CLAIMS FUNDING	649.00
					CLAIMS FUNDING	5,472.20
						6,121.20
12/02/2022	6	45063	MISC	EVERDRY OF SE MICH	BD Bond Refund	199.00
12/02/2022	6	45064	10950	DUAINE FRANKS LLC	BUILDING INSPECTIONS	1,000.00
12/02/2022	6	45065	05194	GORDON FOOD SERVICE	LATCHKEY SUPPLIES	50.66
12/02/2022	6	45066	MISC	HILLAN HOMES	BD Bond Refund	3,500.00
12/02/2022	6	45067	10953	IDEAL ELECTRICAL INSPECTIONS, LLC	ELECTRICAL INSPECTIONS	650.00
12/02/2022	6	45068	04943	JOE'S AUTO PARTS	AUTO PARTS	46.79
12/02/2022	6	45069	06293	KELGRAPHICS	HOODIES	255.77
12/02/2022	6	45070	05374	LB OFFICE PRODUCTS	OFFICE SUPPLIES	81.97
12/02/2022	6	45071	00946	LITTLE CREATURES CO	FISH TANK CLEANING	75.00
12/02/2022	6	45072	MISC	MAJESTIC HOME SOLUTIONS LLC	BD Bond Refund	250.00
12/02/2022	6	45073	00426	MI ASSOC OF MUNICIPAL CLERKS	MEMERSHIP DUES/INSTITUTE REGISTRATION	725.00
12/02/2022	6	45074	10553	MICHIGAN HEALTHCARE PROFESSIONALS	DOT EXAM	70.00
12/02/2022	6	45075	00131	MICHIGAN MUNICIPAL RISK MANAGEMENT	LIABILITY INSURANCE - 3RD INSTALLMENT	43,355.50
					RETENTION CONTRIBUTION - 3RD INSTALLMENT	6,250.00
						49,605.50
12/02/2022	6	45076	10471	MOBILE MAINTENANCE INC	BUS MAINTENANCE	30.00
12/02/2022	6	45077	MISC	NIKOLA BOJAJ	BD Bond Refund	250.00
					BD Bond Refund	1,000.00
						1,250.00
12/02/2022	6	45078	00331	NOWAK & FRAUS	GRADING REVIEW - VERNON AVE	400.00
					WALKING PATH/TRACK REPLACEMENT	2,445.00
					RESURFACING PROJECT	1,500.00
					WATE RELIABILITY STUDY UPDATE	3,475.00
					PA 345 MILLAGE/BOND PROGRAM	8,256.00
					PA345 MILLAGE/BOND PROGRAM	2,224.00
					PA 345 MILLAGE/BOND PROGRAM	14,952.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
12/02/2022	6	45079	07200	NYE UNIFORM	CIPP LINING PROJECT	14,234.00
12/02/2022	6	45080	00586	ODP BUSINESS SOLUTIONS, LLC	BADGE/ID HOLDER	47,486.00
12/02/2022	6	45081	MISC	RAMTRA REMODELING	OFFICE SUPPLIES	170.00
12/02/2022	6	45082	MISC	RENEWAL BY ANDERSON	OFFICE SUPPLIES	9.96
12/02/2022	6	45083	MISC	REVIVAL CONTRACTING, INC	OFFICE SUPPLIES	46.99
12/02/2022	6	45084	00407	ROAD COMMISSION FOR OAKLAND COUNTY	BD Bond Refund	56.95
12/02/2022	6	45085	00209	SOC RESOURCE RECOVERY AUTHORITY	BD Bond Refund	223.00
12/02/2022	6	45086	11515	STONE HORSE GROUP LLC	BD Bond Refund	135.00
12/02/2022	6	45087	11526	TAPESTRY	TRAFFIC SIGNAL MAINTENANCE	316.00
12/02/2022	6	45088	01927	UNIVERSAL PLUMBING SUPPLY	BASIC REFUSE, RECYCLABLES, & YARD WASTE	228.21
12/02/2022	6	45089	MISC	ZENLEA, DAVID	FINANCIAL CONSULTING SERVICES	18,932.00
					SENIOR HOLIDAY PARTY	648.00
					IP BALL VALVE	437.00
					BD Bond Refund	130.08
						75.00
6 TOTALS:						
Total of 288 Checks:						877,570.66
Less 1 Void Checks:						54.16
Total of 287 Disbursements:						877,516.50

CONSENT AGENDA #3a

CITY OF HUNTINGTON WOODS
REGULAR MEETING OF THE ARTS & GARDEN BOARD
MINUTES
June 15, 2022
7:00 p.m.
In-Person Meeting – City Hall

Amy Hood called the Meeting to order at 7:06 p.m.

PRESENT: Elaine Horowitz, Pam Haxton, Deborah Hecht, Robert Smeltekop

City Staff Present: Amy Hood (DPW)

APPROVAL OF AGENDA

Approved unanimously

APPROVAL OF MAY 2022 MINUTES

Approved unanimously

PUBLIC PARTICIPATION:

None

ITEMS OF BUSINESS:

a. Adopt-a-Garden

Robert has two gardens in particular which need caretakers: Flo's Garden in the Hendrie/Wareham intersection, and one corner of Triangle Park in the Pembroke/Concord/Lincoln intersection. Amy will put an item in the weekly e-blast seeking adopters

As for a gathering of AAG volunteers, a speaker has not been found for an event, and Robert does not have email info for many of the adopters. Elaine suggested that he have a quick meeting to provide the written rules and get signed agreements, then hold a gathering later for appreciation and information.

b. Public Art project

Amy has purchased an initial supply of 15 pillars. The board agreed on the following broad timelines:

- Applications and pillar available at the DPW By July 1
- Poster designed by Deborah will be sent to Amy, with a couple of larger prints for display in city buildings.
- Amy will write rules and create an application form.
- Amy will advertise in weekly e-blast and try to get space on city sign boards.
- Completed projects must be brought to a city building (DPW or City Hall, to be determined) by September 1, for installation after Labor Day.

ADJOURNMENT:

The meeting was adjourned at 7:47 pm.

The next meeting is July 20, 2022 at 7:00 pm

CONSENT AGENDA #3b

CITY OF HUNTINGTON WOODS
ENVIRONMENTAL SUSTAINABILITY
COMMITTEE

MINUTES

September 15, 2022

7:00p.m.

City Hall

1. **Call to Order:** Mari Masalin-Cooper (Secretary) called the Meeting to order at 7:13 pm
2. **Present:** Daniel Brooks, Mari Masalin-Cooper (Secretary), Rachel Pollack, Sean Kristl, Betsy, Betsy, Chris Wilson (City Manager)
3. **Absent:** Sarah Jo Sautter, David (Michael) Egan, Jane Heller, Kate Zenlea
4. **Approval of Agenda:**
Motion: Daniel Brooks Second: Besty Zobi-Tar. Unanimously
5. **Approval of Minutes:**
Daniel Brooks moved to accept the May 19, 2022 minutes without change. Motion to accept, Mari Cooper, Minutes corrected to add Sean Kristl's name to those in attendance at the May 19, 2022 ESC meeting, Motion Daniel Brooks, Seconded by Sean Kristl. Vote: Unanimous. The Motion Carried
6. **Public Participation on Items Not on the Agenda:**
None.
7. **REVIEW PRESENTATIONS FROM AUGUST 18TH AGENDA**
Verergy and DG, committee liked the Verergy presentation, but both presenters fall down in their ability to provide street lights LED within 2100-2500 Kalvins. DTE would not allow any company the responsibility of managing the installation of the LED lights.
8. **DTE LIGHTING PROPOSAL** Environmental perspective would not recommend unless DTE provided color temp reducing filters to bring the color temp to 2100-2500 Kelvin to these. There are, also, concerns about increasing cancer levels and disruption to nocturnal wildlife, and sleeping/insomnia of residents. Daniel Brooks asked Chris W. if he could learn if DTE has red filters available to reduce the Kalvins to an acceptable level in residential areas, and would DTE install? Also, wondered if Chris W. to learn the cost of purchasing the color temp reducing filters through the city.

9. Add New agenda item: Discussion about City Hall asbestos concerns

10. ESC Student Representatives - Jane Heller was unable to attend tonight

11. Public Participation-None

12. Committee Member Remarks: None

13. Adjournment: 8:30

Minutes respectfully submitted,

Mari Masalin-Cooper
Secretary - ESC

CITY OF HUNTINGTON WOODS
REGULAR MEETING OF THE SENIOR ADVISORY COMMITTEE
MINUTES

September 15, 2022

3:30 p.m.

In-Person Meeting – City Hall

PRESENT: Lenny Newman, Natalie Baum, Marcy Peters, Jeff Jenks, Tracy Shanley
(City representative), Jen Furlong (city representative)

ABSENT: Greg Gmerek, Melissa Gadd, Fun Ng

Meeting was canceled due to lack of quorum.

**CITY OF HUNTINGTON WOODS
REGULAR MEETING OF THE
ANTI-RACISM ADVISORY COMMITTEE
MINUTES**

Wednesday, October 12, 2022

7:00 p.m.

Huntington Woods City Hall

Beaulieu called the Meeting to order.

PRESENT: Christina Kozlowski, Maria LaLonde, Katie Beaulieu, Jessicalyn Edwards, in person;

Also: Brandon (via Zoom)

ABSENT: Cary McGehee, Daniel Dena, Kia Essen.

City Staff Present: City Manager Chris Wilson

APPROVAL OF AGENDA

Moved by Kozlowski and seconded by LaLonde to approve the October 2022 agenda as proposed.

Ayes: Kozlowski, LaLonde, Edwards and Beaulieu

Nays: None

Absent: Essen

The Motion Carried.

APPROVAL OF LAST MEETINGS MINUTES

Moved by Kozlowski and seconded by Beaulieu to approve the September 2022 minutes.

Ayes: Kozlowski, LaLonde, Edwards and Beaulieu

Nays: None

Absent: Essen

The Motion Carried.

PUBLIC PARTICIPATION

Francesco – new community engagement for City, Chris introduced. He will focus on communications, working on e-blasts, updating/developing various City related Websites

ITEMS OF BUSINESS

a. Public Safety Dept. Annual CALEA Report

Chris explained a bit of background regarding CALEA accreditation, annual reporting requirements and went into a little bit of detail about what report entails. We then went over some of the details of the HW CALEA report. Chris gets smaller monthly reports which he reviews regularly, including a breakdown by officer. Includes race and gender breakdowns for citations. Brandon mentioned the possibility of additional outside analysis to explain and make connections including additional info re: arrests. Beaulieu mentions possible comparison to surrounding cities – Oak Park, Ferndale etc.

Chris will find out what local communities are CALEA accredited and will pull their annual reports.

LaLonde mentioned organization who can help connect people with resources to get insurance etc. Beaulieu also indicated that public safety portion of action plan and can discuss this in further detail at a later date.

b. Proposals on November Ballot

Discussion regarding potential statement(s) of support regarding proposal 2 and/or 3. Proposal 2 addresses voter's rights and Proposal 3 is the reproductive freedom amendment. Committee came to the conclusion perhaps coming up with ways to educate would be more appropriate than providing a position statement on the issues.

c. Goal Setting

Planning out calendar – what can we focus on and uplift/share great work already being done in the community?

Could align with the HW Library, Berkley Diversity Council, Burton Diversity club etc.

Possibly add education point/corner to eblast communications

Per Chris – Council plans on addressing release of the DEI Report before year's end.

Chris suggested everyone come up with 3-5 goals and he will compile what we can work through at next meeting. This way people have time to think.

LaLonde suggested committee work with Chris on DEI City training.

Chris also mentioned “Welcome Week” targeted toward recent immigrants – Kozlowski suggested possibly adding additional layer to new resident reception.

d. Other Business

a. DEI Report – Plan for Sharing?

LaLonde – overview of GARE/GAIR? Beaulieu said we will go over at next month's meeting. Brandon mentioned discussion re: policing practices and predictive policing, but definitely discussion/education re: how officers go about policing practices

ADJOURNMENT

Moved by LaLonde, and seconded by Edwards.

Ayes: Kozlowski, LaLonde, Edwards and Beaulieu

Nays: None

Absent: Essen

The Motion Carried, meeting adjourned.

Christina Kozlowski

Kate Beaulieu, Chair



**City of Huntington Woods
Senior Advisory Committee
Thursday, October 20, 2022**

**3:30 pm – City Hall Commission Chambers
Minutes**

Masks strongly encouraged for meeting attendance

1. Call to order at 3:34 pm. Present: Lenny Newman, Marcy Peters, Greg Gmerek, Melissa Gadd, Joanne Johnson, Fun Ng, Tracy Shanley and Jennifer Furlong

2. Approval of agenda

3. Approval of minutes of the April 2022 meeting

4. Elected Officials Remarks: none present

5. Items of Business

A. Senior, S'mores & Song Report: There was a good turnout with the s'mores a "hit". Phone calls were made ahead of me along with individualized emails, which seemed to be helpful. There is a plan for the program to be offered twice a year.

B. Ideas for senior raffles at programs: Discussed having raffles for the bigger events, such as the holiday party and Fourth of July events. Looking to pilot it this year with the Holiday Party, with Melissa Gadd looking for some contributions from local businesses. Tracy to get together the tax exemption paperwork.

C. Continued discussion on Adopt-a-Grandparent Program: A revival of the program, with the possibility of parents nominating

their children to be part of the program and producing something for their grandparent.

D. Rec. Center Parking Lot Update (handicap spots): This is tabled until the next year due to other city obligations.

6. Recreation Department and Library Programming Update

Library Updates: Art classes are being brought back, with November 12th being the first class. Mr. Lincoln is coming on November 10 to discuss the Gettysburg Address and Charles Green returning in December for a concert.

Recreation Department: Burton Track is in the process of being renovated for everyone's safety. The flu clinic went well with a strong turnout. There is a new meal delivery service out of Royal Oak that will take the place of the Meals on Wheels program. There was a trip to the Whitehorse Inn in which 10 people attended.

7. Public participation: None in attendance

8. Next meeting:

9. Other Business :

Discussed Volunteers needed for the Holiday Party on December 5. Also discussed the Reynolds Park exercise area, with considering having the instructor periodically at the park for educational purposes. Also discussed recording her providing education and making it available on the city website. Greg to interview the first senior for the 60 + newsletter.

10. Adjournment :

Meeting adjourned at 4:49 moved by Melissa and seconded by Greg.

CONSENT AGENDA #3f

CITY OF HUNTINGTON WOODS
REGULAR MEETING OF THE ARTS & GARDEN BOARD
MINUTES

October 21, 2022

7:00 p.m.

In-Person Meeting – City Hall

Amy Hood called the meeting to order at 7:04 p.m.

PRESENT: Elaine Horowitz, Pam Haxton, Deborah Hecht, Susan Warrow, Robert Smeltekop

City Staff Present: Amy Hood (DPW)

ABSENT: Marci Bykat

APPROVAL OF AGENDA

Approved unanimously

APPROVAL OF JUNE 2022 MINUTES

Approved unanimously

PUBLIC PARTICIPATION:

None

ITEMS OF BUSINESS:

a. Adopt-a-Garden.

Update from Robert: All gardens in the Adopt-A-Garden program are adopted. The former "Native Garden" at Mary Kay Davis is cleared and a small garden will be created and adopted by Robert. The new York Circle garden (formerly the responsibility of the city) has been adopted and any plants removed will be offered to other Adopters, then to residents. Robert will consider a meeting/tea appreciation for Adopters in April to kick off the 2023 gardening season.

b. Public Art project

Update from Amy: of the fifteen Art Pillars signed up for, eleven were returned complete. In the next week or so, they will be installed at Mary Kay Davis Park. Amy will announce in the city e-blast and request city signs to direct residents to MKD

OTHER BUSINESS

- a. Solstice Lights for December 2022. Installing white twinkle lights in public spaces. Possibly promote luminaria (candles in bags of sand). Amy will explore: permission from city officials, determine resources available (cost of lights, who has available staff/expertise to install, where are outdoor plugs available, etc).

ADJOURNMENT:

The meeting was adjourned at 7:49 pm.

The next meeting is October 19, 2022 at 7:00 pm

CONSENT AGENDA #3g

Library Advisory Board Meeting Huntington Woods Public Library Monday, October 17, 2022

Present: Deb Hemmye, Marty Ferman, Nina Abrams, Steve Pollack, Stacey Stutcher, Mary Foreman, Manjula Kaza-Egan, and Bridget McKinley

I. Call to Order at 7:05

II. Approval of Minutes of 9/17/22 Meeting.

III. *Friends of the Library* Liaison Report: Marty Ferman

- a) Marty reported that book sales and memberships picked up last month. There was an election for officers. The *Friends* book sale in September was very successful. They will have a book sale in the spring and will give Deb a definite date soon. Deb discussed ways to audit adult programming to make sure we are offering programs people want to attend in order to appropriately spend the Friends' programming funds.

IV. Librarian's Report: Deb Hemmye

- a) New adult librarian substitute hired (Anna Fast). Deb may consider hiring another substitute librarian/clerk.
- b) Tech Update. New laptop for meeting room projector and new computers for Director's Office and Children's Desk are installed. Phones are working for the most part and wi-fi has been improved.
- c) Tech Challenges. New scanner has been ordered. Decision made to purchase new bulb for projector rather than a whole new projector. IT Right will be giving a quote for installing new internet switches and re-configuring the library's internet.
- d) City Council Meetings. As HW has a weekly eblast with library information, Deb would like to attend Huntington Woods Council Meetings only when there is a clear need to communicate something other than what is included in the weekly newsblast to residents. She will continue attending the Pleasant Ridge Meetings more regularly, as she has been, to update PR residents.
- e) Meeting Room Update. Most renters have embraced the new policies. Some push-back from long-term groups wanting a continuation of free "rentals." Deb will put rooms/rates online and will update policy so that no one under 18 can rent.

- f) Fish Tank. The fish tank will be converted to a tropical fish set-up requiring the purchase of a heater for the tank, along with replacing the broken water filter.
- g) Children's Programming. These have been very well attended but there is a problem with people registering for Children's Programming and not showing up. Will limit the ability to sign up far in advance of program.
- h) PSAT Test Program for teens in January. The PSAT will be proctored at our Library. More details to come.
- i) Library Survey. Deb will be eliciting opinions on Library hours, book lockers, programming, demographics, and general feedback. Bridget McKinley will offer assistance with survey content and design.

V. Public Participation – None.

VI. Comments – None.

VII. Adjournment: 8:30 pm

Minutes prepared by Mary Foreman

CONSENT AGENDA #3h

HUNTINGTON WOODS PARKS AND RECREATION ADVISORY BOARD MINUTES - DRAFT

Tuesday, October 25, 2022

7:30 pm Gillham Recreation Center – Multi-purpose Room

Members Present: J. Steinhart, L. Field, F. Haley, K. Tarnopol, J. Aisen, J. Egan, S. Potter

Staff Present: T. Shanley

- I. Call to Order by K. Tarnopol at 7:31pm
- II. Approval of Agenda for October 25, 2022
 - a. J. Steinhart requested for today and moving forward that Public Participation to after Correspondence. Board concurred.
 - b. Motion – J. Egan; Second – J. Steinhart
- III. Approval of Minutes from September 20, 2022
 - a. Motion – J. Egan; Second – J. Aisen
- IV. Correspondence – None
- V. Public Participation - None
- VI. Items of Business
 - a. Introduction of new Student Representative – Francesca Haley
 - b. Election of Board Secretary – J. Egan elected Board Secretary for remained of 2022
 - c. Board Recommendations for HWMC Auction Funding Request – Board recommended four projects for the HWMC auction funding request:
 - i. Pool amenities like furniture and shade
 - ii. Renovations to Elgin park
 - iii. Updates to Burton baseball fields
 - iv. Updates to Val Jones skate park
 - d. Annual Report from Adopt-a-Park Lead – Robert Smeltekop presented an overview of the Arts & Garden Board and the Adopt-a-Garden initiative run by the board. The Adopt-a-Garden initiative is focused on gardens in public parks that are not maintained by the city (ie. Mary Kay Davis Park, Alligator Park, Triangle Park, Statue Park). Board discussed support for winter lights along 11 Mile Road and Community Park Clean Up day. Board discussed overlap of goals for the two boards and recommends that the city create a formal

alignment of the two boards to ensure collaboration. Until formal alignment is finalized, Parks and Rec Board Members will rotate attendance at Arts & Garden Board meetings.

- e. Update on “Donation with a Purpose” Program Launch – Postponed to November meeting

VII. Department Update

- a. Track resurfacing nearly complete
- b. Plans to submit for Michigan DNR Spark Grant to support park updates
- c. Teen Council upcoming events (mitten and glove drive and coffee mug fundraiser)
- d. Hometown Herald to be published soon for January through April programming, will include Fruit Camp information
- e. Meal service vendor for Monday Lunch Bunch has changed and improved resident satisfaction, although cost has increased

VIII. Plan of Action for Next Meeting

- a. Update on “Donation with a Purpose” Program Launch
- b. Introduction of City’s new Community Engagement Officer, Francesco Ferrara
- c. Logistics for Community Park Clean Up Day
- d. Art & Garden Board representative schedule

IX. Board Member Comments

- a. J. Steinhart asked about the poll in the HW news e-blast asking for residents to vote on fireworks or drones for the 4th of July since Tracy had announced at the last meeting that the city had identified a fireworks vendor. Tracy stated that she was unaware of who requested the poll or plans by the City Manager to substitute fireworks with drones. J. Steinhart indicated that the poll should not be seen as a valid tally of resident preferences since the poll allows residents and non-residents to vote an unlimited number of times.

X. Adjournment by K. Tarnopol at 8:43pm



CONSENT AGENDA #3i

Finance Department Memo

To: Mayor and City Commission

From: Ethan Haan, Finance Director

Date: December 1, 2022

Subject: Treasurer's Report October 2022

The financials as of October 31st are attached on the next page.

Our investment exposure has increased slightly as we were able to transfer some idle funds into investment accounts to take advantage of the higher interest rate environment. We expect interest rates to continue to rise as the Federal Reserve continues to raise those rates, although at a slower pace than in the recent past. We will continue to strategically place funds in different investment vehicles to take advantage of this opportunity.

At the January meeting, the Finance Department will be presenting mid-year budget amendments to the Commission for approval.

Winter property taxes went in the mail around December 1st and should be hitting mailboxes shortly after. They are due February 14th, 2023.

FINANCE REPORT - CASH POSITIONS

FUND	FUND #	CURRENT INVESTMENTS	CURRENT CASH	TOTAL AVAILABLE
GENERAL FUND	101	4,922,173.56	4,052,134.37	8,974,308
MAJOR STREET FUND	202	694,863.25	7,683.55	702,547
LOCAL STREET FUND	203	160,644.40	(186,465.90)	(25,822)
ACT 345 PENSION FUND	205	84,079.47	684,255.42	768,335
RECREATION FUND	208	1,207,486.58	252,436.05	1,459,923
GWK DRAIN FUND	225	201,011.61	(5,419.21)	195,592
RACKHAM DEFENSE FUND	250	34,166.72	284.87	34,452
BUDGET STABILIZATION FUND	257	1,318,703.24	13,048.50	1,331,752
ARPA GRANT FUND	285	290,971.83	358,880.82	649,853
ELEVEN MILE - DEBT FUND	303	33,271.73	(125,374.37)	(92,103)
2010 UTGO DEBT	304	319,986.78	(112,582.54)	207,404
2012 UTGO DEBT	305	159,703.09	(20,370.91)	139,332
2014 UTGO DEBT	306	292,142.24	(10,441.59)	281,701
2017 UTGO DEBT	307	149,970.55	9,597.41	159,568
2019 UTGO DEBT	308	228,038.06	31,269.49	259,308
2020 CAPITAL IMP. BONDS	309	604,927.25	(584,767.21)	20,160
CAPITAL PLANNING FUND	402	954,386.23	19,591.67	973,978
SEWER CONSTRUCTION FUND	492	5,585,504.10	3,286.70	5,588,791
ROAD & SEWER CONSTRUCTION FUND	493	6,570,813.66	(1,901,522.71)	4,669,291
ROAD MAINTENANCE FUND	494	135,372.40	22,221.62	157,594
SANITATION FUND	515	170,538.79	408,099.23	578,638
WATER FUND	592	1,757,031.28	784,857.11	2,541,888
EQUIPMENT FUND	661	765,943.21	33,909.63	799,853
TRUST & AGENCY FUND	701	275,800.00	1,885,029.53	2,160,830
POST RETIREMENT FUND	734	867,268.18	(176,898.52)	690,370
TOTAL ASSETS - INVESTMENTS/CASH		27,784,798	5,442,743	33,227,541

FIDUCIARY (TRUSTEE)	TYPE	AMOUNT INVESTED	PERCENT INVESTED	YIELD
MICHIGAN CLASS	Interlocal	9,398	0.03%	2.59%
OAKLAND COUNTY POOL- OPER	Pool	242,426	0.87%	1.22%
FIFTH THIRD SECURITIES	Agency	1,318,314	4.75%	0.90%
COMMERICA - J FUND - 4438	Pool	143,112	0.52%	2.70%
COMERICA SECURITIES - 2362	Agency	3,938,963	14.18%	2.57%
HUNTINGTON BANK	Agency	1,219,872	4.39%	1.10%
MULTIBANK SECURITIES	Agency	4,421,205	15.91%	2.09%
FLAGSTAR INVESTMENT ACCOUNT	Savings	4,531,777	16.31%	0.73%
FLAGSTAR BOND ACCOUNT	Savings	265,283	0.96%	0.73%
OAKLAND COUNTY BOND ACCOUNT	Pool	11,694,448	42.09%	1.22%
TOTAL INVESTMENTS		27,784,798	100.00%	
WEIGHTED AVERAGE YIELD				1.45%
OPERATING CASH ACCOUNT				5,442,743
INVESTMENT ACCOUNT				27,784,798
TOTAL DOLLARS AVAILABLE				33,227,541



Berkley • Beverly Hills • Birmingham • Clawson • Ferndale • Hazel Park • Huntington Woods • Lathrup Village • Oak Park • Pleasant Ridge • Royal Oak • Troy

QUARTERLY REPORT October 2022

BOARD OF TRUSTEES	
Representative	Municipality
S. Young	City of Berkley
J. Campbell	Village of Beverly Hills
T. Markus	City of Birmingham
T. Zablocki	City of Clawson
D. Antosik	City of Ferndale
A. LeCureaux	City of Hazel Park
C. Wilson	City of Huntington Woods
S. Montenegro	City of Lathrup Village
D. DeCoster	City of Oak Park
J. Breuckman	City of Pleasant Ridge
A. Filipski	City of Royal Oak
K. Bovensiep	City of Troy

OFFICERS	
Chairman:	C. Wilson
Vice Chair:	K. Bovensiep
Secretary:	A. LeCureaux
Advisory Committee:	J. Breuckman K. Bovensiep A. LeCureaux C. Wilson

J. A. McKeen	General Manager
R. Jackovich	Operations Manager

Board of Trustees
SOCRRA

Subject: Quarterly Report - October 2022

Board Members:

Attached is a copy of SOCRRA's Quarterly Report covering the first three months operation of the fiscal year 2022/23. The report contains a financial statement of the Authority's operation and an outline of projects in progress or completed during the quarter. The report also contains statistical information and other information of general interest to the members of this Authority.

BOARD OF TRUSTEES

The governing body of the Authority is a Board of Trustees, consisting of one representative from each constituent municipality. The Board held its Organization Meeting on July 13, 2022, and members were elected to serve as Officers for the fiscal year beginning July 2022. Following is a list of the current officers:

Chair:	Chris Wilson
Vice Chair:	Kurt Bovensiep
Secretary:	Andy LeCureaux

Representatives on the Board are entitled to one vote for each 3,000 tons, or fraction thereof, of material delivered to the Authority during the preceding fiscal year. The number of votes of each constituent member for the fiscal year, beginning July 2022, is as follows:

Municipality	Votes
Berkley	4
Beverly Hills	3
Birmingham	6
Clawson	3
Ferndale	5
Hazel Park	4
Huntington Woods	2
Lathrup Village	1
Oak Park	5
Pleasant Ridge	1
Royal Oak	14
Troy	15
Total:	63

The Board meets in regular session once each month for the purpose of conducting all business coming before the Board.

The Authority is responsible for collecting recyclables, refuse and yard waste from the member communities and then recycling, disposing, or composting these materials. The Authority has entered into contracts with the individual members for a period extending to July 1, 2027. These contracts obligate the Authority to handle this material, charging rates sufficient to pay the operating costs and capital improvements.

FINANCIAL STATEMENT

The total net income for the first three months of 2022/23 was \$1,147,724 before depreciation. This was \$467,835 higher than planned and is a decrease from the net income of \$1,290,114 for the same period of 2021/22.

	<u>Actual</u>	<u>Compared to Budget</u>
Revenue	\$7,037,371	+ \$ 180,321
Expenses	\$5,889,647	- \$ 287,514
Net Income	\$ 1,147,724	+ \$ 467,835

The increase in revenue was due primarily to higher than planned non-member refuse from Car Trucking, GFL, Tringali Sanitation and our other cash customers (+\$97,000), higher member services revenue (+\$89,000), higher proceeds from the sale of recycled material (+\$8,000) and higher miscellaneous revenue (+\$6,000) which were partially offset by decreases in revenue for recycling for other communities (-\$13,000) and lower non-member yard waste revenue (\$-9,000).

Expenses were lower than budget due to reduced costs for labor (-\$182,000), non-labor Administrative and General expenses (-\$95,000), contract expenses (-\$48,000), and utilities (-\$19,000), which were partially offset by increases in maintenance (\$45,000) and supplies (+\$13,000). Additional financial detail is attached.

MATERIAL HANDLED

SOCRRA processed 56,134 tons of refuse, yard waste and recyclables during the first three months of the current fiscal year. This represents a decrease of 4.9% or 2,863 total tons compared to the same period last year. The amount of refuse from the member communities decreased by 2,375 tons (7.9%) and the amount of recycling from the member communities decreased by 534 tons (8.9%). The decrease in member tonnage has been a continuing trend for all of 2022. Non-member refuse increased by 1,264 tons (10.2%) from the prior year. Non-member recycling decreased by 9.8%. Our recent history of tonnage handled is displayed in the table below:

	2018/19	2019/20	2020/21	2021/22	2022/23
Member Refuse	26,381	27,465	30,284	29,963	27,588
Non-Member Refuse	7,555	7,736	9,859	12,435	13,699
Member Recycling	5,904	5,996	6,183	6,006	5,472
Non-Member Recycling	135	1,590	2,352	1,650	1,812
Yard Waste	8,096	7,911	8,572	8,942	7,563
TOTAL	48,071	50,698	57,250	58,997	56,134

CAPITAL EXPENDITURES

Capital expenditures totaled \$99,251 for the first quarter and were for payments made for the MRF Robotics project, see discussion below, and for the new compost screener at the Compost Site.

MAJOR PROJECTS

RECYCLING OPERATIONS

Revenue from the sale of recycled materials were 28% lower for the first quarter compared with the first quarter of last year. The prices that we receive for our recycled commodities decreased significantly throughout the first quarter. Compared with the prices for June 2022, the prices for October are lower in almost every product. Cardboard is down by 54%, mixed paper is down by 80%, PET plastic (water bottles) is down by 82%, mixed color PE (detergent containers) is down by 76%, natural PE (milk jugs) are down by 14%. Metal prices have also declined by 21% for tin cans and 28% for scrap metal. October prices are significantly lower than the budgeted levels for 2022/23. If these low prices continue, they will have an adverse impact on our financial results for future quarters.

The MRF continues to operate very well. Leadpoint, our supplier of sorter labor at the MRF has had a continuing problem providing a sufficient number of sorters. We increased the wages we pay the sorters in July but that increase did not result in additional staffing. As a result, we have entered into a new agreement for sorting labor with the Center for Employment Opportunities (CEO). CEO is an organization that provides employment opportunities and employment related assistance for individuals recently released from incarceration. CEO had previously provided sorters to Leadpoint through a separate contract and we had been very happy with the sorters provided by CEO.

We installed a robot on the container sort line of the MRF on August 1. The robot is being partially funded through grants from the Polypropylene Recycling Coalition (polypropylene, PP or #5, is used in yogurt and food take out containers) and from the Michigan department of Environment and Great Lakes and Energy (EGLE). The robot is being used to sort PP and natural PE. PP is a new product from our MRF and the robot has greatly increased our recovery of natural PE. We are working with the robot manufacturer to fine tune the robot performance and to obtain the data produced from the artificial intelligence system that is part of the robot package. Having the robot in place also enables us to improve the recovery of other materials by redeploying sorters.

We are working with a robot start-up company to supply a second robot for the MRF that will be partially funded by separate grants from the Polypropylene Recycling Coalition and Michigan EGLE. The EGLE grant for the second robot was just approved so the robot will not be in service until mid-2023.

Our glass is being recycled by Strategic Materials, which is located near Chicago. We continue to have to pay the cost of transporting our glass to Chicago for recycling and there is no payment or cost for the glass recycling.

We are continuing to process recyclables from other communities. We are charging a tip fee for this service and we sell the recycled products that result from this material

COLLECTION OPERATIONS

SOCRRA's operations have been fairly normal throughout the first quarter. Our collection contractors were on schedule with a couple of minor exceptions although collection is running significantly later into the evening than in prior years. All three collection contractors are reporting that it has become very difficult to hire and maintain employees. We expect the contractors to continue to collect materials later into the evening until yard waste collection stops as of December 16. SOCRRA has opened our facilities both earlier and later than required under our contracts to accommodate both early and late deliveries from the contractors in order to help the contractors remain on their collection schedules. The amount of trash and recycling that we are receiving from the member communities has continued to decline after increasing in 2020 and 2021. For the first quarter, we observed large decreases in trash (-8%) and recycling (-9%) tonnage from the member communities compared with the first quarter of last year.

SOCRRA staff, especially Bob Jackovich, Colette Farris, Anne Farris, Todd Rickerd and Lucas Dean, have done a great job in handling the many issues that have arisen over the past several months. While operations have been normal, it continues to be a lot of work to keep them that way! Their continued contributions are greatly appreciated.

RECYCLING DROP-OFF CENTER

The SOCRRA recycling drop-off center continues to be open by appointment only for residents of the SOCRRA communities. Drop-off appointments are available through the SOCRRA website at <https://hhw.socrra.org/>. We instituted appointments to reduce the number of residents at our site at any one time. This has reduced traffic congestion issues at our site so that the truck operations to get material into and out of the Transfer Station and MRF are not affected by resident drop-off traffic. The reduced number of residents on site has also allowed us to provide some social distancing for those residents. We have made several changes in our appointment system that have resulted in next day appointments generally being available throughout the day with appointments available for eight to ten different days. We are also doing Saturday appointments twice each month.

In order to make our drop-off service more accessible, we are providing alternative locations, which do not require appointments, for residents to drop off household hazardous waste, recycle electronics, cardboard, scrap metal and to have paper shredding performed. The details about these alternatives are attached to this report and are available on the SOCRRA website at <https://www.socrra.org/recycling-drop-off>.

ACCOUNTANT/TREASURER

We were able to hire a new Accountant/Treasurer, Colleen Wayland, in late September after a several month search. Our previous Accountant/Treasurer resigned in late May to take a non-accounting position in northern Michigan. In the interim, we hired Plante Moran Government Accounting Professionals to assist with the accounting work required to prepare for our annual audit. SOCRRA staff, working with Plante Moran GAP were able to complete the audit preparation work before the annual audit began in early September. The entire process was a great learning opportunity for the SOCRRA staff and resulted in several of us becoming much more familiar with our accounting system and processes. SOCRRA staff was very happy to welcome Colleen as our new Accountant/Treasurer.

PENSION FUNDING

MERS completed their annual actuarial analysis of SOCRRA's pension plans. The combined union pension plans were 80% funded as of December 31, 2021. This was an increase from the 71% funding level as of December 31, 2020. The funding levels were 111% for the employees

hired after July 1, 2010, 84% for non-supervisory employees hired before July 1, 2010 and 63% for supervisory employees. SOCWA's pension plan for their administrative employees, which is an obligation shared by SOCRRA and SOCWA, was 109% funded as of December 31, 2021. We are budgeted to make incremental pension contributions before the end of December 2022 to increase our pension funding level.

ANNUAL AUDIT

Representatives of Plante Moran performed our annual audit partially in person in our offices in early September. The final audit will be reviewed with the SOCRRA Audit Committee during October 2022 and will be reviewed by the SOCRRA Board at their November meeting.

New accounting standards required SOCRRA to conduct an actuarial valuation of our liability for Other Post Employment Benefits (OPEB or retiree health insurance). We performed this analysis using a tool provided by Milliman, our actuarial firm. As of June 30, 2022, the OPEB plan for Union employees was 118.2% funded which is a decrease from the 126.6% funding level as of June 30, 2021. The OPEB plan for the SOCWA administrative employees, which is a shared obligation between SOCRRA and SOCWA, was 175 % funded as of June 30, 2022. We began to pay retiree health insurance costs from the OPEB plan assets as of January 1, 2022.

Respectfully submitted,

Jeffrey A. McKeen, P.E.
General Manager

COMMUNICATION #2

November 3, 2022

Tracy Shanley
Gillham Recreation Center
26325 Scotia Road
Huntington Woods, MI 48070

Dear Tracy,

I have really enjoyed being a member of the Parks and Recreation Advisory Board for the past seven years. Hopefully, I have made a positive difference.

Last year, due to your health issues and the greater-than-normal Board turnover, I agreed to stay on the Board beyond the prescribed maximum of two 3-year terms.

With the current Board continuity and, even better, your good health, I think it is time for me to move over and let some new people with new ideas join the Board.

I will certainly be as involved in City and Recreation events as I have been and hope to continue as the unofficial official photographer for a long time.



Jeffrey Aisen

P.S. You know where to find me. Do not hesitate to call.



COMMUNICATION #3

October 18, 2022

Ms. Heidi Barckhotlz, Clerk
City of Huntington Woods
26815 Scotia
Huntington Woods, MI 48070

Dear Ms. Barckhotlz:

We recently made changes to our government affairs organization to continue to effectively serve our customers and maintain strong relationships with the communities we serve.

I am writing to introduce myself as your new Comcast government affairs liaison. In that role, I will be your key contact for government and regulatory matters.

I look forward to working with you and helping to ensure that Huntington Woods and Comcast have an amicable and productive relationship, built on the understanding that our primary concern is excellent service for Comcast customers in your community.

My phone number is 248-924-4917 and my e-mail address is Eric_Woody@comcast.com.

Sincerely,

Eric Woody
Manager, Government and Regulatory Affairs
Comcast, Heartland Region
41112 Concept Dr.
Plymouth, MI 48170



COMMUNICATION #4

2023 ARTS & GARDEN BOARD MEETING SCHEDULE TUESDAYS, 7:00 PM at LIBRARY FRIENDS ROOM

JANUARY 17

FEBRUARY 21

MARCH 21*

APRIL 18

MAY 16

JUNE 20

JULY 18

AUGUST 15

SEPTEMBER 19

OCTOBER 17

NOVEMBER 21

DECEMBER – NO MEETING

**March 21 - joint meeting with Parks and Recreation Board at their posted location*

Staff Contact: Amy Hood, DPW
Please contact 248 547-1888 to confirm time and location of meeting



COMMUNICATION #5

2023 PARKS AND RECREATION ADVISORY BOARD MEETING SCHEDULE

*Meetings are held the last Tuesday of the month at 7:30 p.m. in
the Gillham Recreation Center – *unless noted*

JANUARY 31

FEBRUARY 28

MARCH 21* (changed due to Spring Break) Joint meeting with the
Arts & Garden Board

APRIL 25

MAY 30

JUNE 27

JULY – No Meeting

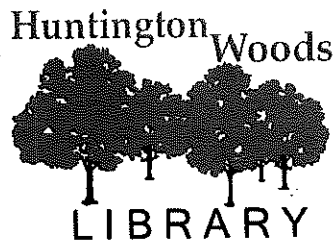
AUGUST – TBA

SEPTEMBER 26

OCTOBER 24* (changed due to Halloween)

NOVEMBER 28

No meeting in December



Library Advisory Board 2023 Meeting Dates

The Library Advisory Board meets at 7 p.m. on the third Monday of each month in the Friends Room on the lower level of the library.

January 16

February 20

March 20

April 17

May 15

June 18

July 17

August - No Meeting

September 18

October 16

November 20

December - No Meeting



2023 SENIOR ADVISORY COMMITTEE MEETING SCHEDULE

*Meetings are held the third Thursday of the month at 3:30 p.m. at
City Hall - *unless noted*

JANUARY 19

FEBRUARY 16

MARCH 2 (changed due to scheduling issues)

APRIL 20

MAY 18

*JUNE 8 (changed due to last day of school being June 15th – our regular
meeting date)

No meetings July & August

SEPTEMBER 21

OCTOBER 19

NOVEMBER 16

No meeting in December



**Anti-Racism Advisory Committee
2023 Meeting Dates**

JANUARY 11

FEBRUARY 8

MARCH 8

APRIL 19

MAY 10

JUNE 14

JULY 12

AUGUST 9

SEPTEMBER 13

OCTOBER 11

NOVEMBER 8

DECEMBER 8

AGENDA ITEM #1

	<u>Votes</u>	<u>Reg. voters</u>	<u>Turnout</u>	<u>Position</u>	<u>Prize</u>
Berkley 2022	9,392	13,294	70.65%	3rd	\$250
Berkley 2020	10,847	13,465	80.56%		
Berkley 2018	9,190	12,607	72.90%		
Ferndale 2022	11,267	16,860	66.83%	5th	
Ferndale 2020	13,079	16,799	77.86%		
Ferndale 2018	11,053	15,725	70.29%		
Huntington Woods 2022	4,494	5,682	79.09%	1st, 75%	\$1,000
Huntington Woods 2020	4,897	5,740	85.31%		
Huntington Woods 2018	4,251	5,380	79.01%		
Lathrup Village 2022	2,724	3,960	68.79%	4th	
Lathrup Village 2020	3,143	3,907	80.45%		
Lathrup Village 2018	2,749	3,706	74.18%		
Oak Park 2022	13,671	26,321	51.94%	8th	
Oak Park 2020	18,069	26,428	68.37%		
Oak Park 2018	14,173	24,235	58.48%		
Pleasant Ridge 2022	1,881	2,474	76.03%	2nd, 75%	\$500
Pleasant Ridge 2020	2,033	2,513	80.90%		
Pleasant Ridge 2018	1,796	2,352	76.36%		
Royal Oak 2022	33,758	52,077	64.82%	6th	
Royal Oak 2020	39,658	52,017	76.24%		
Royal Oak 2018	32,899	48,316	68.09%		
Southfield 2022	35,865	63,947	56.09%	7th	
Southfield 2020	46,626	64,491	72.30%		
Southfield 2018	38,364	60,785	63.11%		



Agenda Item #2

Finance Department Memo

To: Mayor and City Commission

From: Ethan Haan, Finance Director

Date: December 1, 2022

Subject: Annual Comprehensive Financial Report (ACFR)

The Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30th, 2022 is attached for your review. In addition, the PowerPoint slides that will be accompanying the auditor's presentation at the Commission meeting and the management and governance letters that accompany the ACFR are also attached for your review.

These are considered draft documents because the City is waiting for an award certificate and comments from the Government Finance Officer's Association (GFOA). The certificate currently in the document is last year's and merely a placeholder. The City will be receiving the Certificate of Achievement for Excellence in Financial Reporting from GFOA and accompanying comments by December 16th. These documents will be added to the ACFR and the whole document will be sent to the State of Michigan ahead of the annual December 31st deadline to submit our financial statements.

Suggested motion:

Moved by Commissioner _____ and supported by Commissioner _____ to accept the 2021-2022 Financial Statements as presented by City Auditor Maner Costerisan.



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

☎ 517.323.7500

☎ 517.323.6346

December 2, 2022

To the Honorable Mayor and
Members of the City Commission
City of Huntington Woods, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Huntington Woods, Michigan, (the City) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 14 to the financial statements, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, during the year ended June 30, 2022. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, business-type activities, Water and Sewer Fund, and aggregate remaining fund information were:

Management's calculation of the percentages for current and noncurrent compensated absence payments is based on an estimate of the percentage of employees' use of compensated absences.

Management's calculation of depreciation expense for the current period is based on an estimate of the useful lives of the capital assets.

The most sensitive estimate affecting the governmental activities, business-type activities, each major fund, and aggregate remaining fund information was:

Investments are carried at fair value, which is defined as the amount that the City could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller and is generally measured by quoted market prices.

The most sensitive estimates affecting the governmental activities, business-type activities, and the Water and Sewer Fund were:

The calculation of the net other post-employment benefits liability and the related deferred inflows and outflows of resources are based on an actuarial study which utilized certain actuarial assumptions.

The calculation of the net pension liability and the related deferred inflows and outflows of resources are based on an actuarial study which utilized certain actuarial assumptions.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following misstatements, detected as a result of audit procedures, were corrected by management: accounts receivable, accounts payable, unearned revenue, long-term obligations, OPEB trust activity, net pension liability, net OPEB liability, and related deferred outflows and inflows of resources.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 2, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and pension and OPEB schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements, and nonmajor special revenue fund budgetary comparison schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the City Commissioners and management of the City of Huntington Woods and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

December 2, 2022

Honorable Mayor and
Members of the City Commission
City of Huntington Woods, Michigan

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Huntington Woods, Michigan, (the City) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the City's internal control to be a material weakness:

MATERIAL JOURNAL ENTRIES PROPOSED BY AUDITORS

Material journal entries for the adjustment of accounts receivable, accounts payable, unearned revenue, long-term obligations, OPEB trust activity, net pension liability, net OPEB liability, and related deferred outflows and inflows of resources were proposed by the auditors and were necessary for the fair presentation of the financial statements. These misstatements were brought to the attention of management and were subsequently recorded in the City's general ledger.

Auditing standards emphasize that management is responsible for establishing, maintaining, and monitoring internal controls, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows (where applicable), including the notes to the financial statements, in conformity with U.S. generally accepted accounting principles.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provision of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instance of noncompliance:

UNFAVORABLE BUDGET VARIANCES

As detailed in the notes to required supplementary information of the financial statements, certain activities of the General Fund, several Special Revenue Funds, and two Debt Service Funds exceeded the amounts appropriated.

Michigan Public Act 621 of 1978, as amended, provides that the City adopt formal budgets for all applicable funds, and shall not incur expenditures in excess of the amounts appropriated. Also, the Public Act requires amendments to be performed prior to incurring additional expenditures.

We recommend the City monitor expenditures against adopted budgets and make appropriate budget amendments as needed in the future.

This communication is intended solely for the information and use of the members of the City Commission of the City of Huntington Woods, others within the City, and applicable departments of the State of Michigan, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

CITY OF HUNTINGTON WOODS, MICHIGAN

**PREPARED BY THE
FINANCE DEPARTMENT**

FISCAL YEAR ENDED JUNE 30, 2022

CITY COMMISSION

**ROBERT F. PAUL, MAYOR
MICHELLE ELDER, MAYOR PRO-TEM
JEFFREY JENKS, COMMISSIONER
JOE ROZELL, COMMISSIONER
JULES OLSMAN, COMMISSIONER**

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INTRODUCTORY SECTION

DRAFT



A D M I N I S T R A T I V E O F F I C E S

*Mayor Robert F. Paul
Mayor Pro-Tem Jules B. Olsman
City Manager Amy Sullivan*

*Commissioner Jeff Jenks
Commissioner Joe Rozell
Commissioner Michelle Elder*

December 6, 2022

Honorable Mayor,
City Commission
City of Huntington Woods, Michigan

Preface

The City Finance Department is pleased to present to you the Annual Comprehensive Financial Report (ACFR). The finance department takes great pride in its work and believes that the report gives the reader a clear and comprehensive view of the financial health and strength of the City as of the fiscal year ended June 30, 2022. The State of Michigan Department of Local Government and Finance mandates that each jurisdiction prepares a report outlining the financial position of the City and that the operations of the unit of government be audited by an independent licensed firm of certified public accountants. In doing so, the report is prepared according to the regulations as set forth by the Governmental Accounting Standards Board (GASB) and the State of Michigan Department of Treasury.

The City is charged with the preparation of all the notes and schedules, the Management Discussion and Analysis, and the statistical section of this document. The City is responsible for the contents of the ACFR and the data contained therein. The Finance Department worked closely with our Audit team at Maner Costerisan to complete the body of the basic financial statements based upon the data provided by the City Finance Department. The City is very mindful of the responsibility inherent in the financial operations of this unit of government and relies upon those policies, procedures, and rules as defined in the charter and ordinances to assist the staff in our work. To the best of our knowledge and belief, this data is accurate in all material respects and is reported in a manner that is fair and consistent. The report includes all disclosures and charts required to enable the reader to understand the City financial structure from a historical, operating, and administrative perspective.

This will be the nineteenth year that the City has prepared an Annual Comprehensive Financial Report. The finance staff will continue to make the changes that will serve to illustrate the health of the City in the clearest most concise form possible. We encourage comments in this regard and look forward using best practices in our operations.

Report Organization

The Annual Comprehensive Financial Report was prepared to meet the needs of a broad spectrum of financial statement readers and is divided into the following major sections:

Introductory Section - This section introduces the reader to the City of Huntington Woods and various aspects of this report including continuing disclosure reporting enhancements, organizational chart, and a list of principal officials.

Financial Section - The independent Auditor's report, Management's Discussion and Analysis Report, government-wide financial statements, fund-based financial statements, required supplemental information, and the notes to the financial statements are included here. These are the City's basic financial statements and provide an overview for readers who require less detailed information than is contained in the balance of this report.

Statistical Section - Although this section contains substantial financial data, these schedules differ from financial statements in that they present some non-accounting data, cover more than the current year, and are designed to reflect social and economic data, financial trends, and the fiscal capabilities of the City.

Audit Requirement

The City Charter IX § 7, and State Statute require an annual audit of financial records and transactions of public sector units of government to be completed by independent certified public accountants at the close of each fiscal year. Huntington Woods is in full compliance with this requirement and has recently received an "unmodified opinion" from Maner Costerisan for the fiscal year ended June 30, 2022. This status lets the reader know that the examination of the financial records of the City disclosed no conditions that cause the auditors to believe that the financial statements are not fairly stated in all material respects.

Reporting Entity and Services Provided

The City of Huntington Woods has defined its financial reporting entity in accordance with the pronouncements of the Governmental Accounting Standards Board. The City of Huntington Woods (the "City") is defined as; all funds, agencies, commissions, boards, and authorities that are controlled and managed by the Elected Mayor and City Commission. As of this writing, the City does not contain any component units of government as per current pronouncements.

The City of Huntington Woods was incorporated as a village in 1926 and remained so until 1932 when it became a city under the home-rule City Act 279 of 1909. The City has developed into a well-respected full-service municipality operating in Southeast Oakland County. This report covers the operations of the City as it relates to all departments and municipal services in its governmental fund structure, including a full range of public safety services; sanitation services; recycling services; highway, streets, and sidewalks maintenance/rights-of-way; planning, zoning, and building code enforcement services; Recreational services and cultural events; and library. Water and sewage services are administered using an enterprise fund which requires the City Commission to set fees for its operations on an annual basis through user fees.

FUND TYPES AND PURPOSES

GENERAL

PURPOSE - The General fund is the primary operating fund in the local unit of Government and is used to account for all revenues and expenditures and activities not specifically or statutorily provided for in other funds.

RECREATION

PURPOSE - The Recreation fund accounts for the operation and maintenance of City parks as well as the operation of the Recreation Department and related programs.

SANITATION

PURPOSE - The Sanitation fund accounts for the operation of the solid waste collection disposal and recycling functions of the City.

MAJOR AND LOCAL ROAD

PURPOSE - The Major and Local Road funds are used (1) to receive all street funds paid to cities and villages by the state, (2) to account for construction, maintenance, traffic services and snow and ice control on all streets, (3) to account for revenue from special assessment taxes levied for street purposes as provided by Act 51 of the Public Acts of 1951, as amended, and (4) to account for money received from General Fund contributions.

RACKHAM DEFENSE

PURPOSE - The Rackham Defense fund was established to provide a method of segregating the legal costs of the property development of Rackham Golf Course. The City levied a three-year .50 mill per year mileage to pay for the legal fees associated with the property. This fund was combined with the General Fund as of year ending June 30, 2013 for financial statement purposes.

BUDGET STABILIZATION

PURPOSE - This fund was established per P.A. 30 of 1978 for the sole purpose of setting aside funds to be used for budget stabilization. This fund was combined with the General Fund as of year ending June 30, 2013 for financial statements purposes.

GENERAL OBLIGATION DEBT

PURPOSE - These funds are used to record the payment of interest and principal on long term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an Enterprise or Construction Fund.

WATER AND SEWER

PURPOSE - This fund is used to record the operations of the combined water and sewer system and is considered an Enterprise Fund.

EQUIPMENT, POST RETIREMENT HEALTH CARE BENEFIT

PURPOSE - These funds are used to support the activities of other funds, such as the equipment fund which is used as a motor pool to record the rental, and the subsequent depreciation of equipment, as well as the recording the cost of retiree health care.

CAPITAL PROJECTS

PURPOSE - These funds are used to account for activity associated with construction related activities and for other special projects not associated with business-type funds. This fund is combined with the Capital Planning fund as of year ending June 30, 2013 for financial statement purposes.

ARPA

PURPOSE - This fund was created upon the receipt of funds from the recently passed American Rescue Plan Act (ARPA). This monies that have been allocated to the City from the state and federal governments. This fund will remain in use until the monies in it have been spent on approved projects or uses as required by the federal government.

Accounting System and Budgetary Controls

Due to the nature of the operations and legal requirements, the accounting of transactions within the reporting entity is organized on a "fund basis." This accounting approach assures compliance with statutory requirements and enables adequate separations between distinct governmental functions. Each fund is a distinct, self-balancing accounting entity.

The budget is annually presented to the City Commission each May as required by City Charter. This document has been prepared in compliance with the regulations set forth under the Uniform Budget Act, State of Michigan P.A. 621 of 1978. The act requires that the City of Huntington Woods adopt a balanced categorical budget where appropriations do not exceed budget revenue. The appropriation/rate resolution as adopted by the City Commission gives the City Manager and/or the Finance Director the authority to create new funds and activities to maintain adequate financial control, and to make changes between budgetary categories only. All funds except for the General Fund are adopted on a categorical basis by the City Commission. Budget changes in all funds therefore are made by line item only.

Historical Overview

The City of Huntington Woods is almost exclusively residential. In 2021, 97.09% of the State Equalized Value (SEV) of the City is comprised of residential properties. The lack of diversity in its tax base has left the City with no industrial and limited commercial property to share the tax burden of providing the full range of city services. Despite a relatively high millage rate, the City was unable to provide for all capital and service needs from its annual budget. The City founders had left a significant amount of undeveloped public property surrounding the perimeter of the City. It truly was intended to be the "City in the Woods." The City, however, began selling the undeveloped property shortly after World War II, to finance needed facilities and satisfy outstanding debt.

In the 1960's and 1970's, the State and Federal Government began to play a role in municipal operations by providing revenues to equalize tax base inequities. The State Revenue Sharing program was approved by the State of Michigan, both constitutionally, in 1964, and statutorily, in 1967, earmarking a share of State taxes for cities. In 1974, the U.S. Congress enacted Federal Revenue Sharing, returning a portion of the income taxes paid by Huntington Woods' residents directly to the City. From 1970 through 1975, despite receiving additional dollars from the state and Federal governments, the City experienced operational deficits and was forced to borrow funds on three occasions to meet annual budget obligations. The City population, which was the basis for calculating revenue received from the state and federal governments, peaked in the 1960 census. The City population declined for the next fifty years up until the 2010 census where the City reversed this trend slightly. Despite the fact that the City was fully developed by 1970, thereby resulting in a stagnant tax base, annual increases in State Equalized Value (SEV) provided sufficient annual revenue growth. In 1978, though, the Headlee Amendment to the Michigan Constitution began to limit the annual increase in property taxes received by the City to the rate of inflation or Consumer Price Index (CPI). Shortly thereafter, City revenue was further reduced by a significant population loss identified in the 1980 census. The City had no cash reserves and experienced operating deficits from 1980 to 1983. In 1984, the City modified its fiscal year and changed the date of tax collections. This led to a one-time infusion of approximately one million dollars (\$1,000,000) and took the City from a deficit to a surplus position based upon the six-month fiscal year and accelerated tax collections.

In 1986, the Federal government, facing its own deficits, eliminated Federal Revenue Sharing. From 1970 to 1990, the City experienced a budget surplus in only seven fiscal years. An analysis of overall financial health of the City, completed in 1990, indicated that the City faced the following problems:

- There were no capital reserves to replace an aging infrastructure including water mains, storm and sanitary sewers, and roads, most of which were installed in the 1920's.
- Employee post-retirement benefits were in large part unfunded.
- State Revenue Sharing allocations were reduced due to a decline in population of 7.5% in the 1990 census.
- Deficits existed in the City's three major operating funds.
- Solid Waste disposal cost increases due to a perceived reduction in landfill capacity projected to peak in 2005, however the capacity issue was largely unsubstantiated and the cost of disposal on a per capita basis stabilized in the 1990's. In 1991, the City adopted a fiscal rebuilding plan. The plan included a voter approved 1.85 millage increase. The 1.85 millage request to voters was a compromise by the City Commission in response to a recommendation by the administration that the City needed a 3.5 mill increase to sustain operations. The City Manager believed a higher increase was necessary to operate the City with the same level of services and meet long-term unfunded obligations. The compromise was meant to provide a stable revenue source for city operations yet required additional attempts to reduce operating costs. One such attempt was a Public Safety Consolidation Study completed in cooperation with the City of Berkley in 1994.

Also in 1994, the State froze property tax assessments to allow an opportunity to resolve complex school financing issues. Inequities in school financing had created extraordinary gaps in per-pupil spending between school districts with wealthy tax bases and districts with low per-pupil tax bases. That same year, Michigan voters approved Proposal A, which cut school property taxes and shifted the burden to the sales tax.

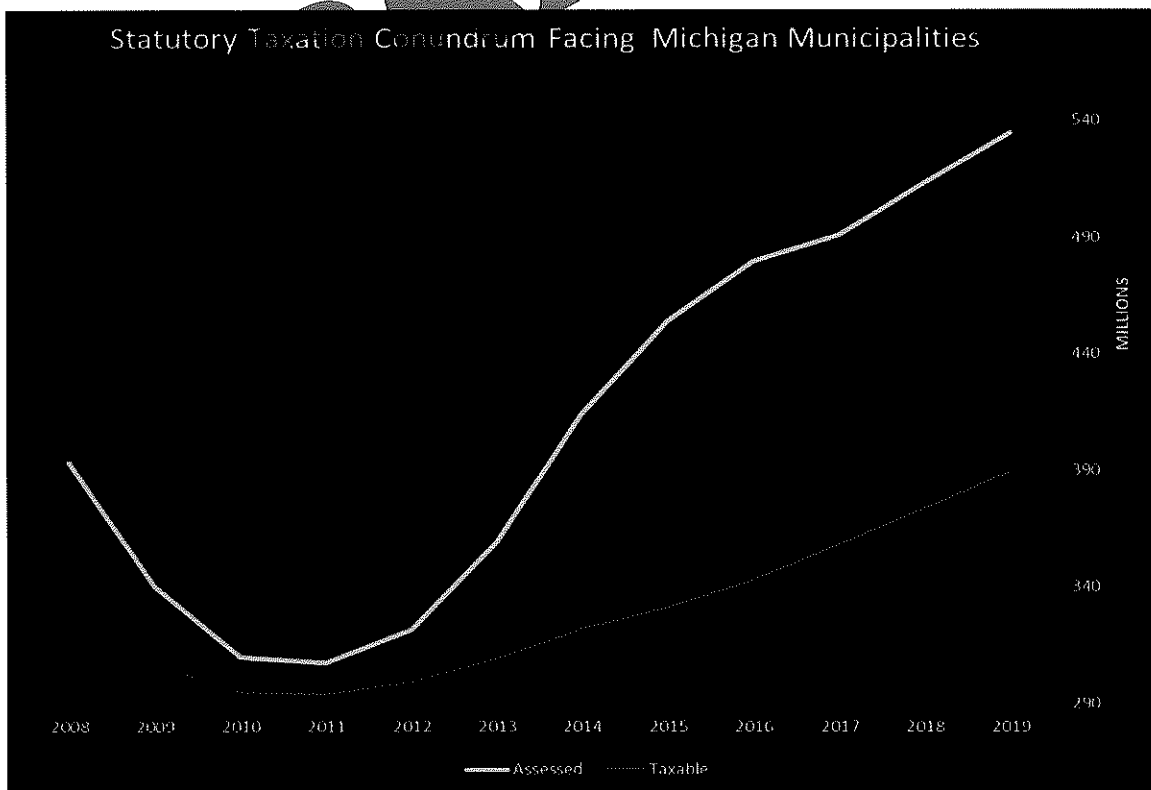
Proposal A, however, also implemented changes in the property tax system including reduced annual tax revenue limits for cities. This statute caused the taxable value of a home to be annually capped at the rate of inflation, Consumer Price Index (CPI) or 5%, whichever is less. The cap remains in effect until the home changes ownership at which time the value for taxable purposes reverts to the State Equalized Value (SEV), which is 50% of true cash value. The City receives no increased revenue from the property's transfer of ownership. This is because state law limits aggregate property tax revenue from the existing tax base to the CPI. The City is required to annually reduce the millage to certify that property tax collections do not exceed inflation. This complex system becomes more problematic if the rate of inflation exceeds 5%, or there is a large reduction in the value of properties that would cause the (SEV) to dip below the taxable value (TV) level as was the case for some municipalities in 2008 through 2012.

In 1996, the State legislature modified the formula used to distribute state revenue sharing. Political power had shifted from urbanized southeast Michigan to western Michigan and out-state areas, the Senate and House of Representatives enacted changes in revenue sharing distribution. The new revenue sharing formula reduced appropriations to older, fully developed cities with high tax rates and redistributed the funds to growing and rural townships of the State with generally low RTE's (relative tax efforts). The new formula was scheduled to sunset in 2007. The loss of this revenue source for Huntington Woods may have significant effects upon our fiscal health and those of other cities within the State. Alternatives to State Revenue Sharing are being explored by this community in an effort to lessen our vulnerability for this revenue type.

The new formula that has been phased in over a ten-year period has adversely impacted the City and reduced the amount of revenues received from the State. This was compounded by population losses in the 2000 census. Recent census results in 2020 will curtail any additional state shared revenue loss as our population showed a minor increase. The State has been slow to address the implications of a slow economy and increased budget deficits. This has reduced the amount of money allocated to the state revenue sharing distribution formula. This has continued through the present year and continues to be a burden on the General fund budget. The combination of a slow economy, a new formula for distribution, and fewer dollars allocated to the formula, has reduced state revenue sharing payments. In the 1990's, the City met the financial goals and objectives it adopted in 1991. It began rebuilding an aging infrastructure, adequately funding post retirement reserves, and moving from a general fund deficit in 1990 to a fund balance of \$3,933,371 as of the completion of FY 2021, including reserves in the Budget Stabilization Fund. These balances will allow the City to weather a potential economic downturn, and also give the City more cash flow leverage. These efforts to increase the fund balance and the amount available in the Budget Stabilization Fund are timely as we believe that the changes to Proposition A, revenue sharing and now housing values are structural in nature and will not change in the near future.

Federal and state policies of the past two decades have required cities to become increasingly dependent on local property taxes and fee-based services. Beginning in 2009, the mortgage and banking collapse and subsequent recession caused a major decrease in our taxable value. This major change was significant and arguably the most precipitous drop in housing values in the last 60 years. The taxable value rose in tax year 2020 by 3.99%; and in 2021 by 3.40%. The final taxable value as illustrated in the 2021-22 budget was \$403,502,910. The chart below illustrates the depth of the housing crisis as it pertains to Huntington Woods. Although it has taken over ten years to recoup the value of housing in the City, the assessed value of properties in the City never fell below the Taxable value amount as seen in the chart below. Therefore, the amount of revenue the City could generate via the tax levy was only partially affected by the deep recession. The remaining reduction was due to the consumer price index and poor economy.

Source: Oakland County



The current trend is continuing into the new budget year. As a result of the higher TV, the City gained additional General Fund tax revenue equal to \$174,754 in the current fiscal year. This trend coupled with the location of Huntington Woods in the SE corner of Oakland County tells us that persons looking for housing are interested in a well-developed community whose location makes traveling easy. We believe that the trend will continue, which will further bolster the value of housing in the City.

Demographics and Local Government Structure

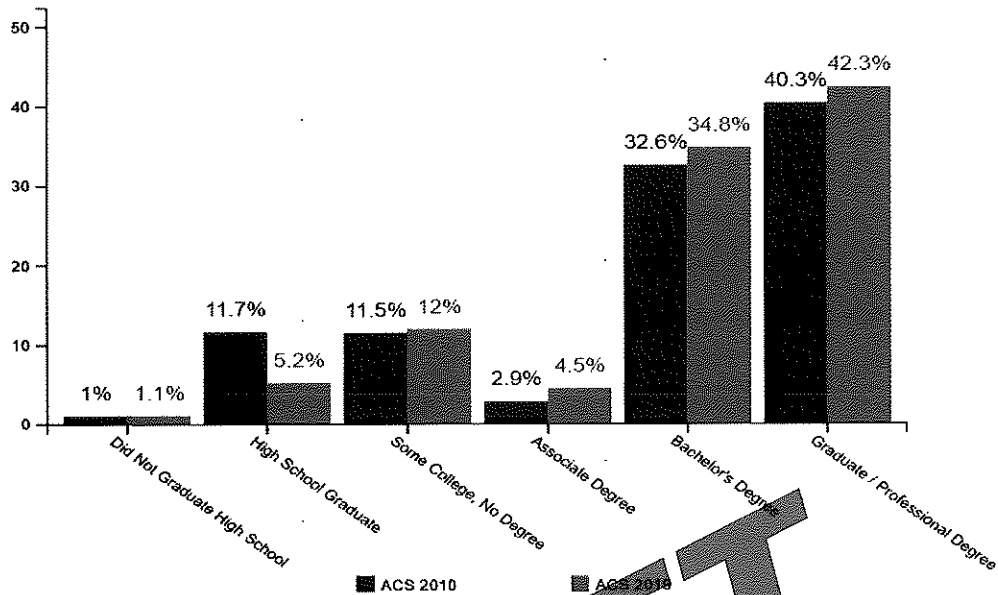
The City of Huntington Woods was incorporated in 1926 as a full-service municipality located in the S.E. Corner of Oakland County, Michigan. The City is approximately 1.5 square miles with a 2020 census population of 6,388. The City has no industrial or light industrial base. Oakland County Assessing department placed the City's Assessed Value as of December 31, 2021 at \$555,798,000 and the (TV) Taxable Value at \$421,875,230. The City Charter requires the establishment of a Commission-Manager form of government. The City Commission is comprised of 5 members who are elected at large for four-year staggered terms. They are responsible for the appointment of the City Manager, Attorney, and Director of Public Safety, and for approving of the appointment of the City Treasurer and City Clerk. The Commission is also responsible for enacting a set of ordinances and resolutions that govern the operation of the City.

The City Manager is appointed by the City Commission and works at their pleasure. The Manager may hire department personnel at his/her discretion for effective operation of all city departments.

Little property within the City of Huntington Woods remains undeveloped. Most of the housing stock in Huntington Woods is comprised of single-family residential properties. The City has for the last three decades been in a no-growth condition. There is no land to develop, and therefore the only new construction comes from the tear-down of existing structures, or additions on single family homes.

The City of Huntington Woods, like other municipalities, has its own unique demographics, culture, and municipal service mix. The City has remained, for several decades, an extremely desirable residential community within the greater Detroit metropolitan area. The City boasts a relatively high population of residents employed in management, professional, and related occupations. Moreover, the City's estimated 2015 median household income of \$115,025 ranks among the highest in Oakland County.

Highest Level of Education



Other Oakland County communities also have populations that are generally affluent and educated, but Huntington Woods differs from these in some important respects. The City is not typical of the new, burgeoning suburban communities that comprise much of Oakland County. In contrast, much of the east side of the City was developed in the 1920s, and the west side in the 1940s. The housing stock ranges from large Tudor and brick colonial homes to smaller bungalows and ranches. Moreover, the City is physically small in size and most central City amenities are within easy reach of most households. Service levels are very high and include significant investment in community-related cultural and activity-based services. Community involvement is also high with significant participation in committee work pertaining to municipal governance and policymaking. A large number of residents embrace the City for the unique sense of community and related values that have developed.

Population and Households

Population and Households	Census 2020	Census 2010	Change 2010-2020	Pct Change 2010-2020	SEMCOG 2045
Total Population	6,388	6,238	150	2.4%	6,247
Group Quarters Population	11	7	4	57.1%	6
Household Population	6,377	6,231	146	2.3%	6,241
Housing Units	2,428	2,429	-1	0.0%	-
Households (Occupied Units)	2,375	2,354	21	0.9%	2,413
Residential Vacancy Rate	2.2%	3.1%	-0.9%	-	-
Average Household Size	2.69	2.65	0.04	-	2.59

Source: U.S. Census Bureau and SEMCOG 2045 Regional Development Forecast

Not unexpectedly, service demand in Huntington Woods is extremely high. As later detailed in this report, residents enjoy a number of services that are unknown or infrequently provided in other communities. Other more common services are provided at a much higher level in Huntington Woods. It is highly likely that these services tend to make Huntington Woods more desirable to prospective property owners, thus providing a residual value to existing owners. Property values are relatively high, and most listed properties sell within a fairly short time period. The recession of 2008 negatively impacted the housing values for the first time in recent memory. Now, fifteen years after the recession began, the city has made a strong comeback, and housing values have sharply increased.

Current Projects and Major Initiatives

The City has used all of its millage remaining under the millage. The Chart below illustrates that the City has increased fund equity in seven of the last eight years. The reduction in revenue caused by the declining home values during the recession forced the City to use millage it otherwise would not levy.

ACTUAL GENERAL FUND - FUND BALANCE SURPLUS (DEFICITS) FISCAL YEARS 2015-2022

FISCAL YEAR	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022
REVENUE (INFLOWS)	\$ 7,342,227	\$ 7,259,757	\$ 7,459,348	\$ 7,596,573	\$ 8,058,943	\$ 8,122,886	\$ 8,642,626	\$ 8,280,038
EXPENDITURES (OUTFLOWS)	7,977,056	7,071,066	7,289,749	7,303,450	7,923,331	8,073,496	8,020,990	8,325,931
FUND BALANCE ACTUAL	2,475,320	2,664,011	2,833,610	3,126,733	3,262,345	3,311,735	3,933,371	3,887,478
SURPLUS (DEFICIT)	(634,829)	188,691	169,599	293,123	135,612	49,390	621,636	(45,893)

The Rackham Golf Course has occupied much of our southern border for over eighty years. The course has a stunning history in the region and is considered one of the finest public golf courses in the nation. In 2006 the City entered a protracted legal battle with the City of Detroit for the right to preserve the Golf Course for public use, as deed restricted by the Rackham family. In 2007 Huntington Woods residents approved a three-year .50 mill levy to pay for legal costs associated with the Rackham issue. After years of legal battles over its use, the case was remanded to the Michigan Supreme Court in 2008. Finally, in February 2009 the Michigan Supreme Court upheld the ruling in the Appellate Court to maintain the use of the property as park land. In total, the City spent \$426,500 to fight the legal battle to preserve the land for park use. As of the end of fiscal year 2021-22 there have been no new initiatives regarding the ownership of the Rackham Golf Course.

Facing the Future - Changes Around the Corner

The City of Huntington Woods is entering a very critical phase in the history of the City. Up until 2003 the City had never requested that our residents pay any additional millage above the amount that is calculated based upon the provisions provided by the Michigan Tax Act, the Constitution, the Headlee Override and Proposition A. This however changed due to the inability of the market value of the City and the millage the City levied each year to keep up with the revenue requirements of the City. The City will need to take a close look at how it may be possible to provide the services our residents desire and expect if there is no mechanism for levying millages to handle the cost. This is a systemic issue statewide, and although the City is not alone, it will be incumbent upon our City leaders to make the changes necessary to meet our financial and service needs. In 2018 the city formed a Long-Range Budget and Planning Committee to study the long-term goals of the City and come up with recommendations on how to fund them.

As a result of the Long-Range Budget and Planning Committee, the City of Huntington Woods passed a Public Act 345 pension millage in the spring of 2020. The passing of this millage frees up General Fund money that was being used for pension cost. The City is using this available money to fund road improvements and other legacy costs. The City has committed to a 20-year road plan to improve the overall condition of the road system. This first part of this plan was a capital improvement bond sale in the spring of 2020 for an infusion of funds to be used for road reconstruction. The City has also committed to an increased amount of funding for maintenance work on the road system.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Huntington Woods, Michigan for its annual comprehensive financial report for the fiscal year ended June 30, 2020. This was the fourteenth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report (ACFR). This report must satisfy both generally accepted accounting principles and applicable legal requirements. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we will seek to submit the report to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The City of Huntington Woods is proud to be recognized for comprehensive reporting and recordkeeping. The service the residents receive is unmatched in the region for a unit of government our size. The City has just recently received an updated rating from Standard and Poor's. Fortunately, we have been able to maintain an AA+ bond rating. The rating has been consistent for 10 years and is an indication of the financial health of the City, even during the recessionary times. Our goal is to maintain this high rating level, and to take steps necessary to review and correct for issues that may be on the horizon that would lower this exemplary status.

The time and effort needed to put together a document of this nature is significant. The compilation of the data occurs annually and requires substantial effort throughout the year. As a team, the Finance Department has met all our challenges well. Our small financial staff of two individuals are willing and prepared to work every day to complete all required documentation for financial review. The challenge is rewarding. Our residents can look to one place for all the information on the financial health of the City and can be assured that the data contained in the document has been reviewed and scrutinized for accuracy. The Finance Department is interested in keeping this document as readable as possible, given the complex nature of its contents. Please do not hesitate to comment by sending us a note or contacting us in person. Lastly, recognition of our Boards, Commissions, and Committees must be given, as their efforts continue to ensure that the City can continue to offer the finest living environment in Southeastern Michigan.

Respectfully,

Ethan Haan, Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Huntington Woods
Michigan**

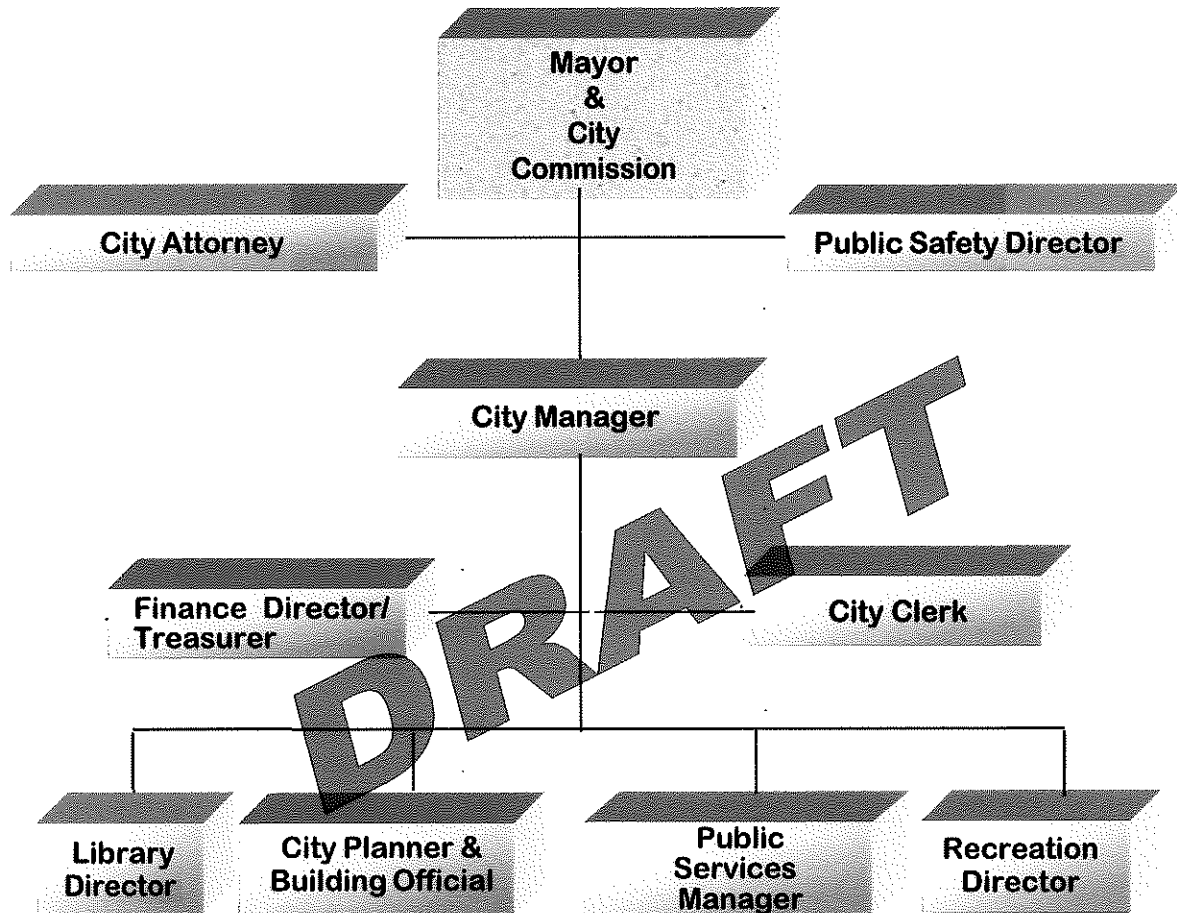
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

ORGANIZATIONAL CHART



City Attorney, City Manager, and Public Safety Director are appointed by the City Commission
City Treasurer and City Clerk are appointed by the City Manager, with the approval of the City Commission

**CITY OF HUNTINGTON WOODS, MICHIGAN
PRINCIPAL OFFICIALS**

Principal Officials - June 2022

Mayor	Robert F. Paul
Mayor Pro-Tem	Michelle Elder
Commissioners	Jeffrey Jenks Joe Rozell Jules B. Olsman
City Attorney	Carol Rosati
City Manager	Chris Wilson
Finance Director & Treasurer	Ethan Haan
City Clerk	Heidi Barckholtz
Public Safety Director	Andrew Pazuchowski
Library Director	Deb Hemmye
Recreation Director	Tracy Shanley
Department of Public Works Director	Rocco Fortura
Planning Official	Carlisle/Wortman Associates

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**CITY OF HUNTINGTON WOODS, MICHIGAN
FUND ORGANIZATIONAL CHART**

Governmental Funds

General* - including Rackham and Budget Stabilization Funds

Special Revenue

Major Street
Local Street
Public Safety Pension
Recreation*
Sanitation
ARPA Grant*

Debt Service

GWK Drain Debt
11 Mile G.O. Debt
2010 Street G.O. Debt
2012 Street G.O. Debt
2014 G.O. Debt
2017 G.O. Debt
2019 G.O. Debt
2020 G.O. Debt

Capital Projects* - including Capital Planning

Proprietary Funds

Enterprise

Water and Sewer*

Internal Service

Equipment
Retirement Benefits

Fiduciary Funds

Component Unit

Retiree Health Insurance Trust Plan

Custodial Fund

Tax Collections

* Major funds under GASB 34.

FINANCIAL SECTION

DRAFT



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📠 517.323.6346

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Commission
City of Huntington Woods, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Huntington Woods, Michigan (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Huntington Woods, as of June 30, 2022, and the respective changes in the financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Huntington Woods, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension and OPEB schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Huntington Woods's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

December 2, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

CITY OF HUNTINGTON WOODS, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Huntington Woods, Michigan (the "City" or "government"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements and additional information that we have furnished in our letter of transmittal (pages 2-11).

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$18.7 million (*net position*);
- The City had total revenue of \$17 million and total expenses of \$14 million resulting in an increase in total net position by \$3 million.
- As of the close of the 2022 fiscal year, the City's *governmental funds* reported combined ending fund balances of \$20.5 million, a decrease of \$2.2 million in comparison of the prior year. Approximately 10% of the combined fund balances, or \$2.1 million was available for spending at the government's discretion (*"unassigned fund balance"*).
- The General Fund balance was \$3.9 million, or 46.95% of the total General Fund revenues and other financing sources. Of the total \$3.9 million fund balance, \$147 thousand was nonspendable, leaving \$3.7 million, or 45.18% of revenues and other financing sources. The unassigned fund balance for the General Fund was \$2.27 million, or 25% of total General Fund revenues and other financing sources.

Overview of the Financial Statements

The City's annual report follows a prescribed format in accordance with the requirements of all Governmental Accounting Standards Board Statements, as well as Generally Accepted Accounting Principles.

Within the financial section of this annual comprehensive financial report are four major parts: (1) management's discussion and analysis, (2) the basic financial statements, (3) required supplementary information, and (4) other supplementary information that presents combining statements for non-major governmental, internal service and custodial funds. The basic financial statements include two kinds of statements that present different views of the City. The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial condition. Other statements are presented on a fund level basis that focus on individual funds and report operations in more detail than the government-wide statements.

The information contained within this MD&A is only a component of the entire financial statements. Readers are encouraged to review the remaining statements thoroughly for a comprehensive understanding of the City's financial health.

CITY OF HUNTINGTON WOODS, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Statements

The government-wide statements report information about the City as a whole, using accounting methods similar to those used by the private sector, and are therefore prepared using the accrual basis of accounting. These statements provide a longer-term view of the City's finances and whether taxpayers have funded the full cost of providing governmental services. The first two statements are government-wide financial statements and include the following:

- The statement of net position presents information pertaining to all the City's assets, deferred outflows or resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
- The statement of activities accounts for all the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will result in cash inflow or outflow in future fiscal periods. The primary purpose of this statement is to highlight the relative cost of providing services to the City's residents and the net impact of these services on the total net position.

Both of the government-wide financial statements distinguish functions of the City that are primarily supported by taxes and intergovernmental revenues (governmental activities) or from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include legislative, general government, public safety, public works, library, building and planning, culture, and recreation. The business-type activity of the City includes the water distribution and sewage disposal system.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund level financial statements report the City's operations in more detail than the Government-wide financial statements. The City uses fund accounting to comply with finance-related legal requirements. The City's fund financial statements include the following:

- Governmental funds - Most of the City's basic services are included in governmental funds, which focus on how revenues and other financial assets can readily be converted to cash flow and the fund balances remaining at year end that are available for spending. The governmental fund statements provide a detailed short-term view that helps the reader determine the amount of financial resources that can be spent in the near future to finance the City's programs. The City maintains four major individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Recreation, ARPA Grant, and the Capital Projects funds. The City's non-major governmental funds are combined into a single statement, individual fund data for each of these funds is provided as combining statements in the section entitled "Other Supplementary Information." The non-major governmental funds include Major Street, Local Street, Public Safety Pension, Sanitation, GWK Debt, Eleven Mile G.O. Debt, 2010, 2012, 2014, 2017, 2019, and 2020 U.T.G.O. Debt funds.

CITY OF HUNTINGTON WOODS, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

- **Proprietary funds** - Services for which the City charges customers a fee generally are reported in proprietary funds. Proprietary fund statements, like government-wide statements, provide both long-term and short-term financial information. The City uses two types of proprietary funds: The Water and Sewer fund is an enterprise fund, which charges residents usage fees. The other proprietary fund type is an internal service fund, of which the City has two, which are used to report activities that provide services to the other City funds and activities, typically covered by charges to other City departments. Individual internal service financial statements are presented for each fund in the section entitled "Other Supplemental Information." The activities of the internal service funds are eliminated in the government-wide statements to avoid duplicate reporting of revenues and expenses. The internal service funds include the Equipment fund and the Retirement Benefits fund.
- **Fiduciary funds** - Assets held by the City as an agent for the City's citizen groups and organizations, as well as related activities. These funds consist of the Retiree Health Insurance Plan Trust and custodial funds for Tax Collections and Friends of the Library. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. These activities are excluded from the City's government-wide financial statements because the City cannot use these assets to finance its operations.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This information includes budgetary comparisons for the City's General, Recreation, ARPA Grant, and Capital Projects funds, as well as schedules concerning the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

Following the required supplementary information is a section containing other supplementary information. This includes combining statements for the City's non-major governmental funds, internal service funds and fiduciary funds. Immediately following the supplementary information is a statistical section, which provides certain information pertaining to general government revenues, expenditures, tax revenues and collections, demographic, and other statistical information.

CITY OF HUNTINGTON WOODS, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Huntington Woods as a Whole

As noted earlier, net position may serve over time as useful indicator of a government's financial position. The City's combined total of net position for the fiscal year ended June 30, 2022 is \$18,717,648 as illustrated in the statement below.

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	\$ 23,681,064	\$ 25,136,972	\$ 2,666,005	\$ 2,578,200	\$ 26,347,069	\$ 27,715,172
Capital Assets	34,995,817	33,317,401	6,456,904	6,411,662	41,452,721	39,729,063
Total Assets	58,676,881	58,454,373	9,122,909	8,989,862	67,799,790	67,444,235
Deferred Outflows	1,488,349	1,417,345	109,570	100,864	1,597,919	1,518,209
Liabilities						
Long-term Liabilities	37,540,250	45,181,362	877,438	1,278,689	38,417,688	46,460,051
Other Liabilities	4,203,013	3,599,622	180,410	106,225	4,383,423	3,705,847
Total Liabilities	41,743,263	48,780,984	1,057,848	1,384,914	42,801,111	50,165,898
Deferred Inflows	7,335,036	2,896,176	543,914	207,218	7,878,950	3,103,394
Net Position						
Net Investment in Capital Assets	20,054,910	18,344,655	6,456,904	6,411,662	26,511,814	24,756,317
Restricted	2,728,887	3,038,286	-	-	2,728,887	3,038,286
Unrestricted (Deficit)	(11,696,066)	(13,188,383)	1,173,813	1,086,432	(10,523,053)	(12,101,951)
Total Net Position	\$ 11,086,931	\$ 8,194,558	\$ 7,630,717	\$ 7,498,094	\$ 18,717,648	\$ 15,692,652

A significant portion of the City's net position, \$26,511,814, reflects its investment in capital assets (e.g., land, land improvements, buildings, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$2,728,887, represents resources that are subject to external restrictions on how they may be used. Restricted net position includes amounts set aside for endowments, debt service, debt-financed projects, and externally mandated commitments. The remaining balance of *unrestricted net position*, the amount that may be used to meet the government's ongoing obligations to citizens and creditors, is (\$10,523,053), representing the amount of resources that the City could utilize to promptly satisfy all accrued future liabilities.

Generally accepted accounting principles (GAAP) require that the City show our liability for pension benefits promised in the future as a liability on our entity-wide financial statements. An actuarial valuation as of December 31, 2021, provided a total pension liability of \$27,885,415. The City had plan fiduciary net position of \$20,313,344 as of plan year-end, with a net pension liability of \$7,572,071. The net pension liability was allocated to the Governmental Activities and Business-type Activities.

**CITY OF HUNTINGTON WOODS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

GAAP also require that the City show our liability for retiree health care and death benefits or other post-employment benefits (OPEB) promised in the future as a liability on our entity-wide financial statements. An actuarial valuation as of June 30, 2022 provided the City a total OPEB liability of \$8,356,875. The City's plan fiduciary net position was \$2,954,958. The resulting net OPEB liability of \$5,401,917 was allocated to the Governmental Activities and Business-type Activities.

The City's net position increased by \$3,024,996. The following shows the changes in net position as of June 30, 2021 and 2022 in a condensed format:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for Services	\$ 2,147,625	\$ 1,289,088	\$ 3,186,020	\$ 3,639,913	\$ 5,333,645	\$ 4,929,001
Operating Grants and Contributions	1,076,199	1,130,866	-	-	1,076,199	1,130,866
Capital Grants and Contributions	29,012	36,816	-	-	29,012	36,816
General revenues						
Property Taxes	10,077,824	10,060,195	-	-	10,077,824	10,060,195
State Revenue Sharing	760,900	690,416	-	-	760,900	690,416
Investment earnings	(298,309)	125,523	(66,238)	9,784	(364,547)	135,307
Miscellaneous	69,148	115,958	-	-	69,148	115,958
Total Revenues	13,862,399	13,448,862	3,119,782	3,649,697	16,982,181	17,098,559
Expenses						
General Government	2,072,328	1,892,902	-	-	2,072,328	1,892,902
Public Safety	3,167,826	3,046,006	-	-	3,167,826	3,046,006
Public Works	2,559,579	2,931,683	-	-	2,559,579	2,931,683
Recreation and Cultural	2,624,764	1,997,702	-	-	2,624,764	1,997,702
Water and Sewer	-	-	2,592,455	2,483,667	2,592,455	2,483,667
Interest on long-term debt	940,233	849,867	-	-	940,233	849,867
Total Expenses	11,364,730	10,718,160	2,592,455	2,483,667	13,957,185	13,201,827
Excess (Deficiency) Before Transfers	2,497,669	2,730,702	527,327	1,166,030	3,024,996	3,896,732
Transfers In (Out)	394,704	(97,150)	(394,704)	97,150	-	-
Change in Net Position	2,892,373	2,633,552	132,623	1,263,180	3,024,996	3,896,732
Net Position, Beginning of Year	8,194,558	5,561,006	7,498,094	6,234,914	15,692,652	11,795,920
Net Position, End of Year	\$ 11,086,931	\$ 8,194,558	\$ 7,630,717	\$ 7,498,094	\$ 18,717,648	\$ 15,692,652

Governmental Activities

Governmental activities increased the City's net position \$2,892,373 in 2022 as compared to a net increase of \$2,633,552 in 2021. Governmental revenues increased by \$413,537 or 3.07% due to primarily to an increase in charges for services. There was a slight increase of total governmental expenditures as compared to 2021 of 6.03%.

Business-type Activities

Business-type activities increased the City's net position by \$132,623 as compared to a prior year increase of \$1,263,180.

CITY OF HUNTINGTON WOODS, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available at the end of the fiscal year.

As of the close of the current fiscal year, the City's *governmental funds* reported combined ending fund balances of \$20,530,253, a decrease of \$2,185,030 in comparison of the prior year. Approximately 10% of the combined fund balances, or \$2,070,328 was available for spending at the government's discretion ("*unassigned fund balance*").

The remainder of fund balance is *nonspendable, restricted, committed, or assigned* to indicate that it is not available for new spending because it has already been committed 1) for encumbrances, inventories, and prepaid expenditures, 2) for advances to other funds and component units, 3) to generate income to pay for the municipal cemetery and future recreation programs, and 4) designated for use for next year's expenditures.

General Fund

The City's General Fund balance was \$3,887,478, a decrease of \$45,893. Of the total fund balance, \$1,817,150 was nonspendable, restricted, or committed, leaving \$2,070,328 of unassigned fund balance, or 25% of revenues and other financing sources.

The budget for revenues was amended during the year to reflect an increase of \$18,450 or less than 1%, primarily in licenses and permits. Actual revenue came in just \$116,802 under the final amended budget.

The budget for expenditures and other financing uses was amended during the year to reflect an increase of only \$18,450, or less than 1%. Actual expenditures and other financing uses came in \$9,909 over the final emended budget.

Other Major Governmental Funds

The Recreation Fund posted a \$537,082 increase in fund balance, ending the year with a fund balance of \$889,541. This is primarily due to an increase in charges for services as recreation activities have resumed following the COVID pandemic.

The ARPA Grant Fund was established to account for the restricted grant resources received from the American Rescue Plan Act. The fund reported unearned revenue of \$649,853 at year end.

The Capital Projects Fund posted a fund balance decrease of \$2,316,156 to end the year with a fund balance of \$13,230,565. This decrease is due to ongoing capital improvement projects spending down bond proceeds that were received in past years.

**CITY OF HUNTINGTON WOODS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Proprietary Funds

The City's proprietary fund provides the same type of information found in the government wide financial statements, but in more detail.

The Water and Sewer Fund had an unrestricted net position of \$1,173,813 with a total net position of \$7,630,717. The fund had an increase in net position of \$132,623.

Capital Asset and Debt Administration

Capital Assets

The City allocated \$411,320 in the 2021-22 Capital Improvement Program Budget (CIP). At the end of that fiscal year the City spent a total of \$267,884 on various capital projects. Tasers and body cams were purchased in the amount of \$37,878. Improvements were made to Reynolds Park in the amount of \$109,026. Several departments received new copy machines and the Rec Center received new drinking fountains. The City continued its Master Plan update and expended \$17,658. The City has continued the implementation of the Road Improvement program along with new sewer replacement work and allocated \$3,304,680 in the Construction Fund to complete these efforts. Capital Projects Fund balances have decreased due to the expenditure of funds from two previous bond issues for road, water, and sewer improvements. Aging buildings and other related equipment have caused the City to spend CIP dollars on improvement to roofs, doors, parks, and other electronic equipment in our City hall and Cultural Center buildings.

Additional information related to capital assets can be found in Note 3 to the financial statements.

Long-term Debt

In May 2019, the City levied Sewer and Road Improvement Bonds in the amount of \$7,390,000. The City Commission established a Long-Range Budget and Planning Committee in 2018 that was directed to come up with a plan to fund the remaining road and sewer repairs. The Committee's work was completed in 2019 and a new 20-year road plan was established. Bonds were issued in the amount of \$11,375,000 in May 2020 to fund road improvements and remaining sewer work per the committee's plan. The total debt load of the City is included in Note 4 of this statement.

Long term debt for the GWK Drain has been restructured and now includes six separate issues amounting to \$490,826. The City has been successful in its negotiations with the City of Detroit regarding the payment of the Detroit portion of the GWK drain debt on the property that lies within the Rackham Golf Course. The apportionment required that 13.89% of the total amount owed on the drain debt for the rebuild of the GWK drain was to be paid by the City of Detroit.

As of June 30, 2022, there were no new drain bonds levied and the principal balance on outstanding obligations has been reduced by principal payments (Note 4). The City statutorily can levy an amount of millage equal to the total of the principal and interest obligations in any fiscal year to pay its current year bonded debt obligations. The amount of millage needed to pay the Oakland County Drain bond overlapping debt in 2021-22 was 0.3560 mills. The statutory limit on the amount of outstanding debt that the City can levy is 10% of the assessed value of \$555,798,000 or \$55.58 million. The City's current debt margin is equal to 46.47%.

Additional information related to long-term obligations can be found in Note 4 to the financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Economic Factors and Next Year's Budgets and Rates

The City successfully negotiated with the Police Officers Labor Council for a union contract that closed the MERS Defined Benefit pension system. New hires will receive retirement benefits based upon a 401a defined contribution (DC) plan similar to other employee groups. Since 1998, all new employees in the non-union group and the AFSCME union group are placed into a defined contribution program as well. In 2015, the City had taken substantial steps in our understanding of the unfunded liability in the MERS system, and have begun the process of reviewing what new programs we can use to assist us in the management of the legacy costs we have. The failure to make changes that reduce the liability will continue to reduce the amount available for City operations. With legacy cost continuing to increase as older workers retire, the City must look at methodologies and programs that will assist in reducing the total unfunded liability.

The City has completed a very extensive review of the sanitary and storm water overflow system in the City. This is due to the age of the system and increased liability due to unknown damage resulting from the 2014 flood event. The City cleaned, mapped, and televised the entire 32+ miles of sanitary sewers in the City, most of which were installed well over 70 years ago. The data has been compiled and the City has developed a long-term capital improvement plan to repair the underground sewer lines. The first portion of this sewer repair program was a \$7,845,000 bond proposal on the November 2018 ballot. The ballot proposal passed, and bonds were sold in May 2019. Construction began on these projects in 2019. The final portion of this plan was funded through a May 2020 bond sale with and construction began in summer 2020.

Transfers from General Fund equaled \$2,933,650 which is a decrease of 3% from last year's value of \$3,086,450. A total of \$675,000 was transferred to capital planning and \$623,810 to post-retirement benefits. General Fund transfers to the Recreation Fund for operational purposes decreased \$81,490 to \$1,033,840. In the last few years, the cost of the recreation operations has increased significantly due to additional programming costs, building upkeep, increased cost of personnel, and most significantly the benefit costs associated with the MERS retirement transfers. The increase in the expenditures in the Recreation Fund coupled with the small increase in revenue has caused the Recreation Fund to show an uncommitted fund balance that is too low to fund the operation of the Gillham Recreation Center and requires increased transfer amounts from the General Fund.

TRANSFERS OUT OF GENERAL FUND FY 2021-22

	<u>Actual 6/30/22</u>	<u>Percentage</u>
TRANSFER - LOCAL STREET	\$ 20,000	0.68%
TRANSFER - RECREATION FUND	1,033,840	35.24%
TRANSFER - EQUIPMENT FUND	250,000	8.52%
TRANSFER - POST RETIREMENT	623,810	21.26%
TRANSFER - 2020 GO DEBT FUND	331,000	11.28%
TRANSFER - CAPITAL PROJECTS FUND	675,000	23.01%
	<u>\$ 2,933,650</u>	<u>100.00%</u>

CITY OF HUNTINGTON WOODS, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

The City has continued its aggressive road replacement program paid for by debt millage. The last series of bonds were levied in 2017 under the UTGO bond millage vote in 2009. This completes all the series originally anticipated. In May 2019, the City sold \$7,390,000 in bonds for sewer and adjacent road repairs. This funding will allow the city to make sewer replacements and replace the adjacent roads to where the sewer is located. In March of 2020, the voters of Huntington Woods approved a Public Act 345 Pension Millage. The savings from this millage are being used to fund road improvements throughout the City. In spring of 2020, the City sold capital improvement bonds for road and sewer work to begin the first phase of a twenty year road plan. \$4.5 Million of this bond sale is to be used for road reconstruction throughout the City. The City has also committed to an additional \$234,000 per year to be used for road maintenance. As of the end of the audit year, the City still has 35+ percent of the City that does not have a new or improved roadway surface. Lastly, the Major and Local Road funds are the major source of funding for a portion of the 11 Mile Road bond and continues to fund this bond repayment through 2027. The City has begun a 5yr. trimming schedule to do high tree trimming in the right of way and City parks.

The City maintains an extensive investment portfolio and is aggressive in keeping money invested as per statutory regulations as illustrated in 1943 P.A. 20 as amended. The Investment Policy, as adopted, focuses on safety of principal, quality of investments and low risk. The credit risk associated with the financial portfolio at year end is once again small. The preponderance of the portfolio includes either municipal bond issues of varying maturities or other instrumentalities of the Federal Government which bear a lower credit risk than other certificates of deposit or commercial paper. The rising interest rate environment will continue to be a factor for determining the average length maturities in the portfolio. In addition, the investment policy provides for a credit review of all CD's and Commercial paper purchased. Although the State statute does not require any credit test, the policy we employ carries a provision to meet a credit threshold as established by bank credit rating agencies. The City posts these at market rate, and generally holds all marketable securities to maturity.

Property values have continued to rise in the last 10 years, however the City cannot capture the total increase in market value on the tax roll due to Proposal A. This dynamic is beginning to weigh heavily on our ability to maintain services at their current levels. We are looking for changes to be made via the State Legislature to minimize the issues inherent in the proposal A calculations. Currently, the City has General Fund equity equal to 45.85% of annual expenditures and transfers out. This level of fund balance is still healthy and above the customary standards for local governmental units. The reduction of legacy costs for health care and pension is critical to our continued recovery. Moving ahead, further consolidation of services will play a significant role as well. Failure to carefully review these large ticket items could lead to further reduction of current services to pay for past debt.

Data from Oakland County Equalization shows a relatively modest increase in taxable value that is continuing to rise due to rising home values and inflationary pressures. However, this does not make up for years of depressed property values and the lag between property values and tax rates under the Headlee Amendment. The City Commission will continue to be faced with making very tough choices between service consolidations and providing services as the City puts together upcoming budgets.

Reducing the unfunded liability in MERS and OPEB is one of the largest financial issues that faces the City. The City will continue to review new policies and procedures available through the Michigan Employee Retirement System (MERS) to both reduce the current liability and to slow down the accrual of new liability in the future. The results of these initiatives will hopefully bring the payment into a fully funded prospective and allow the City to pay pensions based solely upon a normal cost.

CITY OF HUNTINGTON WOODS, MICHIGAN MANAGEMENT'S DISCUSSION AND ANALYSIS

Huntington Woods and other "inter-ring" suburbs are very interested in the strength brought about by the renewed interest in the City of Detroit. The City Commission in Huntington Woods supports the efforts of the Mayor's Office and the redevelopment initiatives brought about by the new administration. The City has supported issues and programs designed to bring about new and improved transportation in the region and are ready to help the City of Detroit become powerful again.

Huntington Woods has been awarded a very high AA+ S&P bond rating. Fortunately, Oakland County's high rating and Detroit's comeback have been positive factors in the rating we now enjoy. Lastly, the State has made an economic recovery in a big way and enjoys a very healthy rainy-day fund. That said, Huntington Woods needs to be aware that our size, limited tax base, and cost of offering a full complement of services leaves us vulnerable if there is another recessionary cycle. The consideration of consolidation of services needs to be part of planning its agenda for the future. The City remains committed to balancing the budget with limited use of fund balance re-appropriation. City management understands that many of the changes that have been made at the Federal, State, and local level are permanent, and that most likely we will never fully recover from the standpoint of offering the level of services our residents have received in the last several decades.

Michigan has made significant strides in economic stability, based upon the improved economy. The resulting increase in revenue has helped to stabilize numerous revenue sharing payments statutorily due the City on an annual basis. Changes in personal property taxation has reduced the tax burden on small businesses but has had little impact on Huntington Woods due to our small commercial/business footprint. Huntington Woods has only a small fraction (1.2%) of our annual tax bill that would be impacted by the loss of personal property tax payments. The City has also been diligent in preparing all documents required to maintain our statutory revenue sharing payments under the new Cities, Villages, and Townships Revenue Sharing Program (CVTRS) program and will continue to do so in the future. The City Commission and administration will work harder and smarter, combine service where reasonable, and redouble our efforts to the tradition of offering the highest level of service we can afford for our residents.

Housing values still are on the uptick in 2022. We have come back from the recession as it pertains to the value of the City on the tax rolls. That said, the City will never regain the lost revenue caused by the slump in housing values, or the loss in other revenue associated with the downturn. A recent study put together by the Michigan Municipal League (MML) points to the fact that the State of Michigan is not adequately sharing with local communities any increased revenue in the way of revenue sharing payments. This same study focused on the systemic problems inherent in Proposal A (1993) which dramatically changed the way taxation is calculated in the State. We firmly hope that there will be legislation written that will change current policy on the distribution of revenue sharing and the ability to allow governmental units in the State to keep up with costs by eliminating provisions within Proposal A that "cap" our ability to raise tax dollars via increased property valuations above inflation. The lack of a viable method to capture the value of "pop-up" or sale adjustments to the roll will ultimately spell doom for urban mature communities that are in a "no-growth" posture. Huntington Woods can be considered in this group. In the last 9 years the City has consistently lost ground every year in its ability to levy tax due to the constraints of Proposal A.

Lastly, investment income has improved this year as interest rates continue to rise. Recent changes in health care policies and requirements have further caused the City to rethink the cost of staffing and providing services through contracted vendors. We are continually testing the market for finding the right fit in providing benefits to our employees at a reasonable premium. There is no question that the City will need to review what services are critical to our residents and which can be eliminated. Combining services with neighboring communities may be a necessity to overcome the lack of growth in our revenue. It is entirely possible that more services will be combined in a regional effort to offer services at a lower cost. Regardless, the City Commission and City staff are united in their desire to continue to provide premium services that make the City of Huntington Woods one of the most highly-desired communities in Michigan and beyond.

**CITY OF HUNTINGTON WOODS, MICHIGAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Requests for Information

This report is intended to provide the citizens, taxpayers, customers, and investors with a general overview of the City's financial position. Care has been taken to clearly and accurately describe the financial state of the City as of June 30, 2022. We always welcome comments or questions on its content, presentation, or any other aspect of this report either in person, online, or by personally contacting the City Administrative office located at 26815 Scotia Road, Huntington Woods MI 48070.

DRAFT

BASIC FINANCIAL STATEMENTS

DRAFT

CITY OF HUNTINGTON WOODS, MICHIGAN
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 880,235	\$ 155,158	\$ 1,035,393
Investments	13,712,991	984,646	14,697,637
Receivables	174,094	907,508	1,081,602
Inventories	7,750	-	7,750
Due from other governmental units	309,276	-	309,276
Prepays	191,981	15,200	207,181
Total current assets	15,276,327	2,062,512	17,338,839
Noncurrent assets			
Investments	8,404,737	603,493	9,008,230
Capital assets not being depreciated	87,748	1,000	88,748
Capital assets, net of accumulated depreciation	34,908,069	6,455,904	41,363,973
Total noncurrent assets	43,400,554	7,060,397	50,460,951
TOTAL ASSETS	58,676,881	9,122,909	67,799,790
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	1,087,772	80,262	1,168,034
Deferred outflows of resources related to OPEB	400,577	29,308	429,885
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,488,349	109,570	1,597,919
LIABILITIES			
Current liabilities			
Accounts payable	312,886	144,252	457,138
Accrued liabilities	202,481	7,146	209,627
Deposits and other liabilities	213,121	12,360	225,481
Accrued interest payable	211,967	-	211,967
Unearned revenue	874,542	-	874,542
Current portion of compensated absences	247,943	16,652	264,595
Current portion of long-term debt	2,140,073	-	2,140,073
Total current liabilities	4,203,013	180,410	4,383,423
Noncurrent liabilities			
Noncurrent portion of compensated absences	473,096	8,155	481,251
Noncurrent portion of long-term debt	24,962,449	-	24,962,449
Net pension liability	7,051,751	520,320	7,572,071
Net other post-employment benefits liability	5,052,954	348,963	5,401,917
Total noncurrent liabilities	37,540,250	877,438	38,417,688
TOTAL LIABILITIES	41,743,263	1,057,848	42,801,111
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	1,355,688	100,031	1,455,719
Deferred inflows of resources related to OPEB	5,979,348	443,883	6,423,231
TOTAL DEFERRED INFLOWS OF RESOURCES	7,335,036	543,914	7,878,950
NET POSITION			
Net investment in capital assets	20,054,910	6,456,904	26,511,814
Restricted			
Sanitation	107,156	-	107,156
Streets and highways	925,212	-	925,212
Building inspection	278,695	-	278,695
Public safety	17,170	-	17,170
Recreation and culture	125,001	-	125,001
Debt service	1,275,653	-	1,275,653
Unrestricted	(11,696,866)	1,173,813	(10,523,053)
TOTAL NET POSITION	\$ 11,086,931	\$ 7,630,717	\$ 18,717,648

See accompanying notes to the financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 2,072,328	\$ 459,241	\$ 12,166	\$ -
Public safety	3,167,826	400,050	2,503	-
Public works	2,559,579	24,727	783,054	-
Recreation and culture	2,624,764	1,263,607	277,561	-
Interest on long-term debt	940,233	-	915	29,012
Total governmental activities	11,364,730	2,147,625	1,076,199	29,012
Business-type activities				
Water and sewer	2,592,455	3,186,020	-	-
Total	\$ 13,957,185	\$ 5,333,645	\$ 1,076,199	\$ 29,012

General revenues
Property taxes
Unrestricted state shared revenues
Investment earnings (loss)
Miscellaneous
Transfers

Total general revenues and transfers

Change in net position

Net position, beginning of the year

Net position, end of the year

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (1,600,921)	\$ -	\$ (1,600,921)
(2,765,273)	-	(2,765,273)
(1,751,798)	-	(1,751,798)
(1,083,596)	-	(1,083,596)
(910,306)	-	(910,306)
(8,111,894)	-	(8,111,894)
-	593,565	593,565
(8,111,894)	593,565	(7,518,329)
10,077,824	-	10,077,824
760,900	-	760,900
(298,309)	(66,238)	(364,547)
69,148	-	69,148
394,704	(394,704)	-
11,004,267	(460,942)	10,543,325
2,892,373	132,623	3,024,996
8,194,558	7,498,094	15,692,652
<u>\$ 11,086,931</u>	<u>\$ 7,630,717</u>	<u>\$ 18,717,648</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022**

		Special Revenue		Capital Projects Capital Projects Fund	Nonmajor Governmental Funds	Total
	General	Recreation Fund	ARPA Grant Fund			
ASSETS						
Cash and cash equivalents	\$ 49,009	\$ 159,106	\$ 358,881	\$ 99,701	\$ 146,214	\$ 812,911
Investments	3,882,672	1,070,546	290,972	13,132,934	2,262,176	20,639,300
Receivables						
Accounts	34,164	3,200	-	-	12,412	49,776
Taxes	90,758	1,047	-	-	32,513	124,318
Inventories	7,750	-	-	-	-	7,750
Due from other governmental units	155,260	-	-	-	154,016	309,276
Prepays	138,758	27,900	-	-	1,464	168,122
TOTAL ASSETS	\$ 4,358,371	\$ 1,261,799	\$ 649,853	\$ 13,232,635	\$ 2,608,795	\$ 22,111,453
LIABILITIES						
Accounts payable	\$ 157,788	\$ 53,836	\$ -	\$ 2,070	\$ 79,358	\$ 293,052
Accrued liabilities	99,984	93,733	-	-	6,768	200,485
Performance bonds	213,121	-	-	-	-	213,121
Unearned revenue	-	224,689	649,853	-	-	874,542
TOTAL LIABILITIES	470,893	372,258	649,853	2,070	86,126	1,581,200
FUND BALANCES						
Nonspendable	146,508	27,900	-	-	1,464	175,872
Restricted	418,185	-	-	12,161,615	2,521,205	15,101,005
Committed	1,252,457	-	-	-	-	1,252,457
Assigned	-	861,641	-	1,068,950	-	1,930,591
Unassigned	2,070,328	-	-	-	-	2,070,328
TOTAL FUND BALANCES	3,887,478	889,541	-	13,230,565	2,522,669	20,530,253
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,358,371	\$ 1,261,799	\$ 649,853	\$ 13,232,635	\$ 2,608,795	\$ 22,111,453

See accompanying notes to the financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
YEAR ENDED JUNE 30, 2022**

Total fund balances - governmental funds **\$ 20,530,253**

Amounts reported for the governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 59,629,098	
Accumulated depreciation is	<u>(25,657,926)</u>	
Capital assets, net		33,971,172

Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service Funds are included in the governmental activities in the statement of net position.

Net position of governmental activities accounted for in the Internal Service Funds	1,841,194
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Governmental funds report actual pension/OPEB expenditures for the fiscal year, whereas the governmental activities will recognize the net pension/OPEB liability as of the measurement date. Contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, net differences between projected and actual plan investment earnings, and changes in proportion and differences between employer contributions and proportionate share of contributions will be deferred over time in the government-wide financial statements. These amounts consist of:

Deferred outflows of resources related to pensions	1,087,772	
Deferred inflows of resources related to pensions	(1,355,688)	
Deferred outflows of resources related to OPEB	400,577	
Deferred inflows of resources related to OPEB	<u>(5,979,348)</u>	
		(5,846,687)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:

Bonds and loans payable	(25,923,826)	
Unamortized deferred amounts on debt issuance	(1,168,503)	
Accrued interest payable	(211,967)	
Net other post-employment benefits liability	(5,052,954)	
Net pension liability	<u>(7,051,751)</u>	
		<u>(39,409,001)</u>

Net position of governmental activities	<u>\$ 11,086,931</u>
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CITY OF HUNTINGTON WOODS, MICHIGAN
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022

	Special Revenue			Capital Projects	Nonmajor Governmental	
	General	Recreation Fund	ARPA Grant Fund	Capital Projects Fund	Funds	Total
REVENUES						
Property taxes	\$ 6,727,889	\$ 75,344	\$ -	\$ -	\$ 3,274,591	\$ 10,077,824
Licenses and permits	405,728	-	-	-	-	405,728
Intergovernmental	781,541	262,868	9,028	-	874,638	1,928,075
Charges for services	286,106	1,189,081	-	-	-	1,475,187
Fines and forfeits	79,683	-	-	-	-	79,683
Interest and rents	(179,025)	(34,169)	(9,028)	22,129	(98,216)	(298,309)
Other	178,116	6,583	-	500	9,012	194,211
TOTAL REVENUES	8,280,038	1,499,707	-	22,629	4,060,025	13,862,399
EXPENDITURES						
Current						
General government	1,477,689	-	-	-	-	1,477,689
Public safety	2,906,067	-	-	-	813,272	3,719,339
Public works	445,743	-	-	-	1,393,566	1,839,309
Recreation and culture	562,782	1,996,465	-	-	-	2,559,247
Debt service						
Principal	-	-	-	-	2,030,054	2,030,054
Interest and other charges	-	-	-	-	936,020	936,020
Capital outlay	-	-	-	3,013,785	-	3,013,785
TOTAL EXPENDITURES	5,392,281	1,996,465	-	3,013,785	5,172,912	15,575,443
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,887,757	(496,758)	-	(2,991,156)	(1,112,887)	(1,713,044)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	1,033,840	-	675,000	919,714	2,628,554
Transfers out	(2,933,650)	-	-	-	(174,010)	(3,107,660)
Issuance of refunding debt	-	-	-	-	748,000	748,000
Payments to escrow agent	-	-	-	-	(740,880)	(740,880)
TOTAL OTHER FINANCING SOURCES (USES)	(2,933,650)	1,033,840	-	675,000	752,824	(471,986)
NET CHANGE IN FUND BALANCES	(45,893)	537,082	-	(2,316,156)	(360,063)	(2,185,030)
Fund balances, beginning of year	3,933,371	352,459	-	15,546,721	2,882,732	22,715,283
Fund balances, end of year	<u>\$ 3,887,478</u>	<u>\$ 889,541</u>	<u>\$ -</u>	<u>\$ 13,230,565</u>	<u>\$ 2,522,669</u>	<u>\$ 20,530,253</u>

See accompanying notes to the financial statements.

CITY OF HUNTINGTON WOODS, MICHIGAN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

Net change in fund balances - total governmental funds **\$ (2,185,030)**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$	3,066,501
Net effect of disposal of capital assets		(45,973)
Depreciation expense		<u>(1,148,230)</u>

Excess of capital outlay over depreciation expense and other items		1,872,298
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Internal service funds are used by management to charge the costs of certain activities to individual funds.

Change in net position of governmental activities internal service funds		71,153
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Repayment of long-term debt is reported as expenditures in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Proceeds from issuance of refunding debt	(748,000)	
Repayment of long-term debt		<u>2,755,054</u>

2,007,054

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Decrease in net pension liability	643,395	
(Decrease) in deferred outflows of resources related to pensions	(63,534)	
(Increase) in deferred inflows of resources related to pensions	(407,231)	
Decrease in net other post-employment benefits liability	4,839,692	
Increase in deferred outflows of resources related to OPEB	134,538	
(Increase) in deferred inflows of resources related to OPEB	(4,031,629)	
(Increase) in accrued interest payable	(72,819)	
Decrease in deferred amounts on debt issuance	<u>84,486</u>	

1,126,898

Change in net position of governmental activities		<u>\$ 2,892,373</u>
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See accompanying notes to the financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Business-type Activities	Governmental Activities
	Water and Sewer	Internal Service Funds
ASSETS		
Current assets		
Cash and cash equivalents	\$ 155,158	\$ 67,324
Investments	984,646	916,625
Accounts receivable	907,508	-
Prepays	15,200	23,859
Total current assets	2,062,512	1,007,808
Noncurrent assets		
Investments	603,493	561,803
Capital assets not being depreciated	1,000	-
Capital assets, net of accumulated depreciation	6,455,904	1,024,645
Total noncurrent assets	7,060,397	1,586,448
TOTAL ASSETS	9,122,909	2,594,256
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pension	80,262	-
Deferred outflows of resources related to OPEB	29,308	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	109,570	-
LIABILITIES		
Current liabilities		
Accounts payable	144,252	19,834
Accrued liabilities	7,146	1,996
Deposits and other liabilities	12,360	-
Current portion of compensated absences	16,652	247,943
Current portion of long-term debt	-	10,193
Total current liabilities	180,410	279,966
Noncurrent liabilities		
Noncurrent portion of compensated absences	8,155	473,096
Noncurrent portion of long-term debt	-	-
Net pension liability	520,320	-
Net other post-employment benefits liability	348,963	-
Total noncurrent liabilities	877,438	473,096
TOTAL LIABILITIES	1,057,848	753,062
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pension	100,031	-
Deferred inflows of resources related to OPEB	443,883	-
TOTAL DEFERRED INFLOWS OF RESOURCES	543,914	-
NET POSITION		
Net investment in capital assets	6,456,904	1,014,452
Unrestricted	1,173,813	826,742
TOTAL NET POSITION	\$ 7,630,717	\$ 1,841,194

See accompanying notes to the financial statements.

CITY OF HUNTINGTON WOODS, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2022

	Business-type Activities	Governmental Activities
	Water and Sewer	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 3,164,116	\$ 497,790
Penalties	21,904	-
TOTAL OPERATING REVENUES	3,186,020	497,790
OPERATING EXPENSES		
Sewage disposal costs	1,288,471	-
Water purchases	440,086	-
Payroll and benefits	370,000	-
Operations and maintenance	279,851	164,018
Retiree healthcare and other	-	819,154
Depreciation	214,047	333,816
TOTAL OPERATING EXPENSES	2,592,455	1,316,988
OPERATING INCOME (LOSS)	593,565	(819,198)
NONOPERATING REVENUES (EXPENSES)		
Investment losses	(66,238)	(56,750)
Interest expense and fees	-	(1,193)
Gain on disposal of capital assets	-	74,484
TOTAL NONOPERATING REVENUES (EXPENSES)	(66,238)	16,541
INCOME (LOSS) BEFORE TRANSFERS	527,327	(802,657)
TRANSFERS		
Transfers in	-	873,810
Transfers out	(394,704)	-
TOTAL TRANSFERS	(394,704)	873,810
CHANGE IN NET POSITION	132,623	71,153
Net position, beginning of year	7,498,094	1,770,041
Net position, end of year	<u>\$ 7,630,717</u>	<u>\$ 1,841,194</u>

See accompanying notes to the financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

	Business-type Activities	Governmental Activities
	Water and Sewer	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 3,181,655	\$ -
Cash receipts for interfund services provided	-	497,790
Payments to employees for services	(435,635)	(417,266)
Payments for goods and services	(1,954,075)	(546,845)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	791,945	(466,321)
CASH FLOWS FROM NONCAPITAL AND FINANCING ACTIVITIES		
Interfund transfers	(394,704)	873,810
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(259,289)	(147,883)
Proceeds from sale of capital assets	-	82,433
Principal paid on debt	-	(38,962)
Interest paid on debt	-	(1,193)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(259,289)	(105,605)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(67,856)	(324,850)
Maturity of investments	73,020	56,047
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	5,164	(268,803)
NET INCREASE IN CASH AND CASH EQUIVALENTS	143,116	33,081
Cash and cash equivalents, beginning of year	12,042	34,243
Cash and cash equivalents, end of year	\$ 155,158	\$ 67,324
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ 593,565	\$ (819,198)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation	214,047	333,816
(Increase) decrease in:		
Accounts receivable	(3,945)	-
Prepays	(12,146)	1,724
Deferred outflows of resources related to pension	1,421	-
Deferred outflows of resources related to OPEB	(10,127)	-
Increase (decrease) in:		
Accounts payable	66,479	15,101
Accrued liabilities	1,898	(99)
Deposits and other	(420)	-
Net pension liability	(25,636)	-
Net other post-employment benefits liability	(364,278)	-
Deferred inflows of resources related to pension	32,740	-
Deferred inflows of resources related to OPEB	303,456	-
Compensated absences	(5,109)	2,335
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 791,945	\$ (466,321)

See accompanying notes to the financial statements.

CITY OF HUNTINGTON WOODS, MICHIGAN
FIDUCIARY FUND
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2022

	Pension and Other Employee Benefit Trust Fund Retiree Health Insurance Plan Trust	Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 2,954,958	\$ 15,165
LIABILITIES	-	-
NET POSITION		
Restricted for:		
Other post-employment benefits (health insurance)	2,954,958	-
Other organizations	-	15,165
TOTAL NET POSITION	<u>\$ 2,954,958</u>	<u>\$ 15,165</u>

See accompanying notes to the financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
FIDUCIARY FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2022**

	Pension and Other Employee Benefit Trust Fund Retiree Health Insurance Plan Trust	Custodial Funds
ADDITIONS		
Contributions		
Employer	\$ 729,142	\$ -
Investment earnings (loss)	(262,177)	-
Property tax collections for other governmental units	-	9,664,134
Other additions	-	8,299
TOTAL ADDITIONS	466,965	9,672,433
DEDUCTIONS		
Administrative expenses	5,345	-
Benefit payments	301,098	-
Property tax distributions to other governmental units	-	9,664,134
Other deductions	-	2,100
TOTAL DEDUCTIONS	306,443	9,666,234
NET INCREASE IN FIDUCIARY NET POSITION	160,522	6,199
Net position, beginning of year	2,794,436	8,966
Net position, end of year	<u>\$ 2,954,958</u>	<u>\$ 15,165</u>

See accompanying notes to the financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Huntington Woods (the City) is located in Oakland County, Michigan and has a population of approximately 6,200. The City operates with a City Manager/Commission form of government and provides services to its residents in many areas including general government, law enforcement, highways and streets, human services, and utilities services.

The City has five City Commissioners, including the Mayor, who are elected at-large every two years for overlapping four year terms. The Commissioner with the most votes in the prior election is the Mayor Pro-Tem. A full-time City Manager is appointed by the City Commission to carry out the policies that are established.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to city governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

Reporting Entity

As required by accounting principles generally accepted in the United States of America these financial statements present the financial activities of the City and its component unit.

The inclusion of the activities of various agencies is based on the manifestation of oversight criteria, relying on such guidelines as the selection of the governing authority, the designation of management, the ability to exert significant influence on operations, and the accountability for fiscal matters. The accountability for fiscal matters considers the possession of the budgetary authority, the responsibility for surplus or deficit, the controlling of fiscal management, and the revenue characteristics, whether a levy or a charge. Consideration is also given to the scope of public service. The scope of public service considers whether the activity is for the benefit of the reporting entity and/or its residents and is within the geographic boundaries of the reporting entity and generally available to its citizens.

Based upon the application of these criteria, the basic financial statements of the City contain all the funds controlled by the City Commission.

Fiduciary Component Unit

The Retiree Health Insurance Plan Trust Fund was established to account for the assets set aside to fund the City of Huntington Woods Retiree Health Insurance Plan. The primary purpose of the Trust is to provide the necessary funding for the retiree health insurance premiums provided to eligible City employees during retirement. The Trust was established through MERS Retiree Health Funding Vehicle, with the City Commission serving as the trustees. The assets of the Trust are for the exclusive benefit of the participants and their beneficiaries, and the assets shall not be diverted to any other purchase prior to the satisfaction of all liabilities. The assets are protected from any of the City's creditors. The City Commission has the ability to exercise responsibility, specifically in the area of designation of management.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Joint Ventures

The City participates in the following activities which are considered to be joint ventures in relation to the City, due to the formation of an organization by contractual agreement between two or more participants that maintain joint control, financial interest, and financial responsibility.

The City is a member of Southeastern Oakland County Resource Recovery Authority ("SOCRRA"), which consists of 12 municipalities in Oakland County. SOCRRA provides refuse disposal services for the benefit of member municipalities. The City appoints one member to the joint venture's governing board, which approves the annual budget. The participating communities provide annual funding for its operations. During the current year, the City expended approximately \$408,156 related to payments to SOCRRA. The City has no explicit and measurable equity interest in the joint venture. The City is also unaware of any circumstances that would cause any significant additional financial benefit or burden to the participating governments in the near future. Complete financial statements for SOCRRA can be obtained from the administrative offices at 3910 Webster, Royal Oak, MI 48073.

The City is a member of Southeastern Oakland County Water Authority ("SOCWA"), which consists of 11 municipalities in Oakland County. The City purchases water from SOCWA. The City appoints one member to the joint venture's governing board, which approves the annual budget. The participating communities provide annual funding for its operations. During the current year, the City expended approximately \$386,946 related to payments to SOCWA. The City has no explicit and measurable equity interest in the joint venture. The City is also unaware of any circumstances that would cause any significant additional financial benefit or burden to the participating governments in the near future. Complete financial statements for SOCWA can be obtained from the administrative offices at 3910 Webster, Royal Oak, MI 48073.

Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government as a whole. All non-fiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, interfund activity has been eliminated in the preparation of these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents the direct functional expenses of the primary government and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes all taxes, interest, and unrestricted State revenue sharing payments and other general revenues and shows how governmental functions are either self-financing or supported by general revenues.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (concluded)

FUND FINANCIAL STATEMENTS

The fund financial statements present the City's individual major funds and aggregated nonmajor funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

The City reports the following *major governmental funds*:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue sources are property taxes, license and permits, fines, and state shared revenue.

The *Recreation Fund* accounts for the operation and maintenance of city parks, as well as the operation of all recreation programs and leisure activities, including the operation of the City pool. Revenue sources are property taxes and program fees.

The *ARPA Grant Fund* accounts for restricted resources associated with revenue received under the American Rescue Plan Act.

The *Capital Projects Fund* accounts for special projects not associated with business-type funds. The main revenue source is bond proceeds.

The City reports the following *major proprietary fund*:

The *Water and Sewer Fund* accounts for the operation and maintenance of the water supply system, as well as the City sewage disposal infrastructure. It is financed primarily through user charges.

Additionally, the City reports the following fund types:

Internal service funds account for major machinery and equipment purchases and maintenance, as well as risk management services provided to other departments of the City on a cost reimbursement basis. They also account for accumulated sick and vacation, health care benefits provided to qualified employees during retirement, as well as payments to a trust with MERS for health care benefits.

The City reports the Retiree Health Insurance Plan Trust (pension and other employee benefit trust fund) and the Tax Collections Fund and Friends of the Library Fund (custodial funds) as fiduciary funds.

Measurement Focus

The government-wide, proprietary, and fiduciary fund financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus (concluded)

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Basis of Accounting

Basis of accounting refers to the timing under which transactions are recognized for financial reporting purposes.

Governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include state and federal grants and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recorded when due.

All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. The revenues are recognized when they are earned, and the expenses are recognized when they are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

If/when both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Budgets and Budgetary Accounting

The City is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 (the Uniform Budgeting Act). The following is a summary of the requirements of this Act according to the State Treasurer's "Bulletin for Audits of Local Units of Government in Michigan" dated April 1984:

- Budgets must be adopted for the General fund and Special Revenue funds. The City also adopts a budget for Debt Service funds and Capital Projects funds.
- Budgeted expenditures cannot exceed budgeted revenues and fund balance.
- The budgets must be amended when necessary.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting (concluded)

- Public hearings must be held before budget adoptions.
- Expenditures cannot exceed budget appropriations.
- Expenditures must be authorized by a budget before being incurred.

An annual budget is adopted on a basis consistent with the accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units, except that fund balance appropriations and transfers are budgeted as either revenue or expenditures to balance the budget. All annual appropriations lapse at the end of each fiscal year.

The annual budget is prepared based upon the chart of accounts prescribed by the P.A. 2 of 1968 and as amended and P.A. 621 of 1978 the Uniform Budgeting and Accounting Act. The City budget, including all non-fiduciary funds is adopted by the City Commission as required by City Charter and amended ordinances. The budgets are legally adopted at the functional level for the General Fund and Special Revenue funds. The line-item budget is adopted by category and amended as such. The City Manager and/or Finance Director is authorized to create new appropriation centers or activities as necessary and disclose any changes to the City Commission through monthly transmittals. Changes that will require additional appropriations from fund balance or a change in the overall appropriation as originally adopted, will require a resolution of the City Commission. Transfers of any nature from the contingency account as set aside under the original budget adoption must be brought to the City Commission for approval.

Budgeted amounts of the revenues and expenditures presented in this document are a summarization of the budgeted amounts as originally adopted or amended by the City Commission. Individual amendments are not shown, as they were not material in relation to the original appropriations resolved by the City.

Cash and Investments

The City pools cash resources of various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balances in the pooled cash accounts are available to meet current operating requirements. Cash in excess of current requirements is invested in various interest bearing securities and disclosed as part of the City's investments. Cash consists of checking, accounts.

Investments include mutual funds, equity securities, and participation in governmental investment pools. Investments are recorded at fair value. Investment income is generally allocated to each fund using a weighted average cash balance per fund.

In accordance with Michigan Compiled Laws, the City is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Investments (concluded)

- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under the laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
- c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers' acceptances of United States banks.
- f. Mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

Due from Other Governmental Units

Due from other governmental units consists of amounts due from the State of Michigan or other governments for various payments and grants.

Receivables

Receivables consist of amounts due from individuals and businesses related to charges for services, interest receivable, taxes levied that have not been collected, and other amounts owed to the City at year-end.

Inventories and Prepaids

Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Prepaid expenditures in the governmental funds, such as insurance premiums, which are expected to be written off within the next fiscal year, are included in net current assets. Reported inventories and prepaids are equally offset by nonspendable fund balance which indicates they do not constitute "available spendable resources" even though they are a component of net current assets.

Unearned Revenue

The City defers revenue recognition in connection with resources that have been received but not yet earned.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and sick pay are accrued when incurred in the government-wide and proprietary financial statements. Accrued compensated absences are paid upon employee termination.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Capital Assets

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements under the governmental activities and business-type activities columns. Capital assets are those with an initial individual cost of \$5,000 or more and an estimated useful life of more than one year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition cost on the date received. Infrastructure assets reported by governmental activities include all roads and streets regardless of their acquisition date or amount.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Infrastructure	60 years
Buildings and Land Improvements	15-40 years
Furniture and Fixtures	5-10 years
Vehicles and Equipment	3-15 years
Books	10 years

Long-term Obligations

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in a Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund.

Accrued Interest Payable

Accrued interest is presented for long-term obligations in the government-wide financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of financial position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position/fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then.

The City reports deferred outflows of resources and deferred inflows of resources related to the net pension liability and net OPEB liability for differences between expected and actual experience, changes in assumptions, differences between projected and actual pension plan investment earnings, and contributions made subsequent to the measurement date. These amounts are deferred and recognized as an outflow or inflow of resources in the period to which they apply.

Property Tax

The City of Huntington Woods bills and collects its own property taxes and also taxes for other governmental units. The City's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraph.

Property taxes are levied and become a lien on July 1 on the taxable valuation of property located in the City as of the preceding December 31 and are payable without penalty through July 31, or if elected by the taxpayer, paid in eight monthly installments from July through February. The July 1 levy is composed of the City's millage, County's millage assessments, and school taxes. All real property taxes not paid to the City by March 1 are turned over to the Oakland County Treasurer for collection. The Oakland County Treasurer purchases the receivables of all taxing districts on any delinquent real property taxes. Delinquent personal property taxes receivable are retained by the City for subsequent collection. City property tax revenues are recognized as revenues in the fiscal year levied.

The City is permitted by charter to levy taxes up to 20 mills (\$20 per \$1,000 of taxable valuation) for general governmental services. The City is also permitted to levy an additional amount for general governmental services and additional mills specifically designated for recreation, sanitation services, public safety pensions, and debt service. For the year ended June 30, 2022, the City levied 16.6202 mills per \$1,000 of taxable valuation for general governmental services, 0.1869 mills for recreation, 1.5236 mills for sanitation services, 1.9999 mills for public safety pensions, and 4.6021 mills for debt service. The total taxable value for the 2021 levy for property within the City was \$403,502,910.

Net Pension Liability and Net OPEB Liability

The net pension liability is deemed to be a noncurrent liability and is recognized in the government-wide and proprietary fund financial statements.

The net OPEB liability is deemed to be a noncurrent liability and is recognized in the government-wide and proprietary fund financial statements.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Fund Balance Classifications

Fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five fund balance classifications:

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

The formal action that is required to be taken to establish a fund balance commitment is a resolution by the City Commission, the highest level of decision making authority, of the City of Huntington Woods.

For assigned fund balance, the City of Huntington Woods has not approved a policy indicating who is authorized to assign amounts to a specific purpose. In the absence of such a policy, this authority is retained by the governing body.

When an expense is incurred for purposes for which both restricted and unrestricted net assets or fund balance are available, the City's policy is to first apply restricted resources. When an expense is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the City's policy to spend funds in this order: committed, assigned, and unassigned.

Restricted Net Position

Restrictions of net position shown in the government-wide financial statements indicate that restrictions imposed by the funding source or some other outside source which preclude their use for unrestricted purposes.

Comparative Data

Comparative data for the prior year has not been presented in the accompanying financial statements since their inclusion would make the statements unduly complex and difficult to read.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS

As of June 30, 2022, the City had deposits and investments subject to the following risk.

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2022, \$2,101,244 of the City's bank balance of \$3,561,374 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$3,400,239. The financial statements report \$3,400 of imprest cash on hand.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

State law does not require a policy for investment custodial credit risk, however, the current City Investment Policy limits the custodial risk, by measuring the health of custodial banks.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. State law limits the allowable investments and the maturities of some of the allowable investments. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

	Fair Value	Weighted Average Maturity
PRIMARY GOVERNMENT		
Uncategorized pooled investments	\$ 129,722	N/A
U.S. Treasury securities	795,455	1.15 years
Mortgage backed securities	3,510,566	3.34 years
Commercial paper	248,977	72 days
Municipal bonds	4,762,026	2.94 years
	<u>\$ 9,446,746</u>	

The City's investments in Oakland County Government Investment Pool, Michigan Class Investment Pool, and MERS total market portfolio are reported at their individual Net Asset Values. The weighted average maturity for the underlying investments held by each portfolio is not calculated or provided.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of June 30, 2022, the City's investments were rated as follows:

	Fair Value	Rating	Rating Agency
PRIMARY GOVERNMENT			
Uncategorized pooled investments	\$ 129,722	N/A	N/A
U.S. Treasury securities	795,455	AA+	S&P Global Ratings
Mortgage backed securities	3,510,566	AA+	S&P Global Ratings
Commercial paper	248,977	A1+	S&P Global Ratings
Municipal bonds	4,762,026	See below	See below
	<u>\$ 9,446,746</u>		

The credit ratings of the municipal bonds noted above are summarized as follows:

Fair Value	Rating	Rating Agency
\$ 385,208	A	S&P Global Ratings
265,213	A1	Moody's
2,038,111	AA	S&P Global Ratings
600,630	AA-	S&P Global Ratings
515,021	AA+	S&P Global Ratings
629,453	AA1	Moody's
328,390	AAA	S&P Global Ratings
<u>\$ 4,762,026</u>		

Concentration of Credit Risk

The City will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the City's investment in a single issuer, by requiring that the City "diversify by security type and institution," and that no more than 50% of the portfolio is in a single financial institution.

Foreign Currency Risk

The City is not authorized to invest in investments which have this type of risk.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgement and considers factors specific to each asset or liability.

As of June 30, 2022, the carrying amount and fair value for each investment type are as follows:

	Level 1	Level 2	Level 3	Total
PRIMARY GOVERNMENT				
U.S. Treasury securities	\$ -	\$ 795,455	\$ -	\$ 795,455
Mortgage backed securities	-	3,510,566	-	3,510,566
Commercial paper	-	248,977	-	248,977
Municipal bonds	-	4,762,026	-	4,762,026
	<u>\$ -</u>	<u>\$ 9,317,024</u>	<u>\$ -</u>	<u>\$ 9,317,024</u>

Investments in Entities that Calculate Net Asset Value per Share

The City holds shares or interests in MERS, Michigan CLASS, and Oakland County Government investment pools where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient. The Michigan CLASS investment pools invest in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies. MERS invests assets in a manner which will seek the highest investment return consistent with the preservation of principal and meet the daily liquidity needs of participants.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (concluded)

Investments in Entities that Calculate Net Asset Value per Share (concluded)

As of June 30, 2022, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
PRIMARY GOVERNMENT				
Oakland County Government Investment Pool	\$ 11,896,718	\$ -	No restrictions	None
Michigan CLASS Investment Pool	9,322	-	No restrictions	None
	<u>11,906,040</u>	<u>-</u>		
FIDUCIARY FUNDS				
MERS total market portfolio	2,954,958	-	No restrictions	None
	<u>\$ 14,860,998</u>	<u>\$ -</u>		

The deposits and investments referred to above have been reported in the cash and cash equivalents and investments captions on the basic financial statements, based upon criteria disclosed in Note 1. The following summarizes the categorization of these amounts as of June 30, 2022:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>	<u>Reporting Entity</u>
Cash and cash equivalents	\$ 1,035,393	\$ 2,970,123	\$ 4,005,516
Investments - current	14,697,637	-	14,697,637
Investments - noncurrent	9,008,230	-	9,008,230
	<u>\$ 24,741,260</u>	<u>\$ 2,970,123</u>	<u>\$ 27,711,383</u>

CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Reclassifications	Additions	Deletions	Balance June 30, 2022
Governmental activities					
Capital assets not being depreciated					
Land	\$ 89,802	\$ -	\$ -	\$ (2,054)	\$ 87,748
Construction in progress	-	-	377,752	-	377,752
Total capital assets not being depreciated	89,802	-	377,752	(2,054)	465,500
Capital assets being depreciated					
Infrastructure	42,179,332	-	2,368,149	-	44,547,481
Land improvements	1,228,353	(1,228,353)	-	-	-
Buildings and improvements	10,469,249	(10,469,249)	-	-	-
Buildings and land improvements	-	11,672,684	109,026	(132,660)	11,649,050
Machinery and equipment	1,664,207	(1,664,207)	-	-	-
Office equipment and furniture	842,908	(842,908)	-	-	-
Furniture and fixtures	-	276,836	5,300	(26,092)	256,124
Vehicles	2,001,576	(2,001,576)	-	-	-
Vehicles and equipment	-	4,256,773	279,790	(470,999)	4,065,564
Books	1,288,831	-	74,287	-	1,363,118
Total capital assets being depreciated	59,674,456	-	2,836,632	(629,751)	61,881,337
Less accumulated depreciation					
Infrastructure	(15,562,243)	-	(887,588)	-	(16,449,831)
Land improvements	(696,595)	696,595	-	-	-
Buildings and improvements	(6,191,830)	6,191,830	-	-	-
Buildings and land improvements	-	(6,735,888)	(319,728)	87,245	(6,968,371)
Machinery and equipment	(1,133,734)	1,133,734	-	-	-
Office equipment and furniture	(698,617)	698,617	-	-	-
Furniture and fixtures	-	(182,910)	(12,086)	21,214	(173,782)
Vehicles	(1,102,479)	1,102,479	-	-	-
Vehicles and equipment	-	(2,894,049)	(222,319)	469,424	(2,646,944)
Books	(1,061,359)	(10,408)	(40,325)	-	(1,112,092)
Total accumulated depreciation	(26,446,857)	-	(1,482,046)	577,883	(27,351,020)
Net capital assets being depreciated	33,227,599	-	1,354,586	(51,868)	34,530,317
Capital assets, net	\$ 33,317,401	\$ -	\$ 1,732,338	\$ (53,922)	\$ 34,995,817

Depreciation expense was charged to the following governmental activities:

General government	\$ 31,631
Public safety	155,625
Public works	938,829
Recreation and culture	355,961
Total depreciation expense	<u>\$ 1,482,046</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - CAPITAL ASSETS (concluded)

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Business-type activities				
Capital assets not being depreciated				
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Capital assets being depreciated				
Buildings and improvements	7,499	-	-	7,499
Machinery and equipment	555,875	-	-	555,875
Water and sewer mains	8,654,087	254,214	-	8,908,301
Water meters	241,351	5,075	-	246,426
Total capital assets being depreciated	9,458,812	259,289	-	9,718,101
Less accumulated depreciation				
Buildings and improvements	(7,499)	-	-	(7,499)
Machinery and equipment	(430,190)	(24,362)	-	(454,552)
Water and sewer mains	(2,399,414)	(183,524)	-	(2,582,938)
Water meters	(211,047)	(6,161)	-	(217,208)
Total accumulated depreciation	(3,048,150)	(214,047)	-	(3,262,197)
Net capital assets being depreciated	6,410,662	45,242	-	6,455,904
Capital assets, net	\$ 6,411,662	\$ 45,242	\$ -	\$ 6,456,904

Depreciation expense was charged to the following business-type activity:

Water and Sewer	<u>\$ 214,047</u>
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CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations (including current portion) of the City for the year ended June 30, 2022.

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year
Government activities					
Direct borrowing/placements					
George W. Kuhn Drain Bonds 2000-A (4-01-22)	\$ 35,076	\$ -	\$ 35,076	\$ -	\$ -
George W. Kuhn Drain Bonds 2002-C (4-01-24)	471,679	-	153,311	318,368	157,226
George W. Kuhn Drain Bonds 2002-D (4-01-24)	12,455	-	4,072	8,383	4,228
George W. Kuhn Drain Bonds 2005 (4-01-26)	13,656	-	2,704	10,952	2,704
George W. Kuhn Drain Bonds 2007G (4-01-28)	21,795	-	3,023	18,772	3,023
George W. Kuhn Drain Bonds 2008H (4-01-29)	112,472	-	12,886	99,586	13,204
George W. Kuhn Drain Bonds 2016 (4-01-24)	68,747	-	33,982	34,765	18,009
Installment Loan - Backhoe (10-06-22)	27,537	-	20,516	7,021	7,021
Installment Loan - Patrol Vehicles (7-20-22)	21,618	-	18,446	3,172	3,172
Total direct borrowing/placements	785,035	-	284,016	501,019	208,587
Other debt					
Road Bonds 11 Mile (4-01-27)	825,000	-	825,000	-	-
UTGO 2010 Road Bonds (10-01-24)	1,300,000	-	325,000	975,000	325,000
UTGO 2012 Road Bonds (10-01-26)	1,500,000	-	250,000	1,250,000	250,000
UTGO 2014 Road Bonds (10-01-28)	2,425,000	-	150,000	2,275,000	200,000
UTGO 2017 Road Bonds (10-01-31)	2,685,000	-	240,000	2,445,000	200,000
UTGO 2019 Road & Sewer Bonds (10-01-34)	7,085,000	-	325,000	6,760,000	350,000
UTGO 2020 Road & Sewer Bonds (10-01-40)	11,375,000	-	395,000	10,980,000	410,000
LTGO 2022 Refunding Bonds (10-01-27)	-	748,000	-	748,000	112,000
Bond premiums	1,252,989	-	84,486	1,168,503	84,486
Total other debt	28,447,989	748,000	2,594,486	26,601,503	1,931,486
Other long-term obligations					
Compensated absences	718,704	249,475	247,140	721,039	247,943
Total governmental activities	29,951,728	997,475	3,125,642	27,823,561	2,388,016
Business-type activities					
Other long-term obligations					
Compensated absences	29,916	14,972	20,081	24,807	16,652
Total primary government	\$ 29,981,644	\$ 1,012,447	\$ 3,145,723	\$ 27,848,368	\$ 2,404,668

The City is a participating community in the George W. Kuhn Drain project. The project is administered by the Oakland County Drain Commission and financed through sale of drain bonds, draw-downs from the State of Michigan revolving fund, Federal and State of Michigan grants and contributions from Oakland County, Michigan. The City, along with thirteen other local communities, is obligated for payment of principal and interest of the outstanding debt. Due to the current construction of the project, the sale of drain bonds and draws from the State of Michigan revolving fund being incurred on an as needed basis, the following schedules of principal and interest payments are amounts due on each bond at June 30, 2022 and are subject to change with additional distributions.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - LONG-TERM OBLIGATIONS (continued)

At June 30, 2022, long-term debt consisted of:

Governmental Activities

George W. Kuhn Drain Bonds 2002-C dated April 1, 2002; annual principal payments of \$100,850 to \$161,142, due beginning April 2005 serially to April 1, 2024; interest rate at 2.5% (original issue totaled \$2,574,502). These represent the City's portion of the total bonds issued by Oakland County.	\$ 318,368
George W. Kuhn Drain Bonds 2002-D dated April 1, 2002; annual principal payments of \$3,915 to \$4,385, due beginning April 2005 serially to April 1, 2024; interest rate at 2.5% (original issue totaled \$99,284). These represent the City's portion of the total bonds issued by Oakland County.	8,383
George W. Kuhn Drain Bonds 2005 dated September 22, 2005; annual principal payments of \$2,192 to \$2,975, due beginning April 2007 serially to April 1, 2023; interest rate of 1.625% (original issue totaled \$42,295). These represent the City's portion of the total bonds issued by Oakland County.	10,952
George W. Kuhn Drain Bonds 2007G dated September 20, 2007; annual principal payments of \$2,386 to \$3,182, due beginning April 2009 serially to April 1, 2028; interest rate of 1.625% (original issue totaled \$55,814). These represent the City's portion of the total bonds issued by Oakland County.	18,772
George W. Kuhn Drain Bonds 2008H dated September 22, 2008; annual principal payments of \$9,545 to \$13,204, due beginning April 2010 serially to April 1, 2024; interest rate of 2.5% (original issue totaled \$278,760). These represent the City's portion of the total bonds issued by Oakland County.	99,586
George W. Kuhn Drain Bonds 2016 dated February 1, 2016; annual principal payments of \$16,756 to \$33,982, due beginning April 2017 serially to April 1, 2024; interest rate of 2.0% (original issue totaled \$233,333). These represent the City's portion of the total bonds issued by Oakland County.	34,765
2010 Capital Improvements Bonds (Roads) dated June 2, 2010; annual principal payments of \$250,000 to \$425,000, due beginning October 2011 serially to October 2024; interest rate of 1.45% to 6.00% (original issue totaled \$4,450,000).	975,000
2012 Capital Improvements Bonds (Roads) dated June 28, 2012; annual principal payments of \$75,000 to \$250,000, due beginning October 2012 serially to October 2026; interest rate of 2.00% to 2.75% (original issue totaled \$3,050,000).	1,250,000
2014 Capital Improvements Bonds (Roads) dated May 13, 2014; annual principal payments of \$10,000 to \$500,000, due beginning October 2015 serially to October 2028; interest rate of 2.00% to 3.00% (original issue totaled \$3,710,000).	2,275,000

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - LONG-TERM OBLIGATIONS (continued)

Governmental Activities (concluded)

2017 Capital Improvements Bonds (Roads) dated April 27, 2017; annual principal payments of \$135,000 to \$545,000, due beginning October 2018 serially to October 2031; interest rate of 4.00% (original issue totaled \$3,330,000).	\$ 2,445,000
2019 Capital Improvements Bonds (Road and Sewer) dated May 30, 2019; annual principal payments of \$305,000 to \$720,000, due beginning October 2020 serially to October 2034; interest rate of 3.00% (original issue totaled \$7,390,000).	6,760,000
2020 Capital Improvements Bonds (Road and Sewer) dated April 23, 2020; annual principal payments of \$395,000 to \$750,000, due beginning October 2021 serially to October 2040; interest rate of 2.25% to 4.00% (original issue totaled \$11,375,000).	10,980,000
2022 Refunding Bonds dated February 24, 2022: annual principal payments of \$110,000 to \$144,000, due beginning October 1, 2022 serially to October 2027; interest rate of 1.24% (original issue totaled \$748,000).	748,000
DPW Backhoe Installment Loan dated November 6, 2017; monthly principal and interest payments of \$1,764, interest rate 3.50% (original issue totaled \$97,250).	7,006
Public Safety Vehicle Installment Loan dated July 20, 2018; monthly principal and interest payments of \$1,706, interest rate 4.36% (original issue totaled \$75,000).	<u>1,699</u>
Total long-term debt	<u>\$ 25,932,531</u>

Compensated Absences

Individual employees have vested rights upon termination of employment to receive payments for unused sick/vacation time. The dollar amounts of these vested rights, including related payroll taxes, amounted to \$721,039 and \$24,807 for governmental and business-type activities, respectively, at June 30, 2022. Of those amounts, \$247,943 and \$16,652 have been recorded as current liabilities for governmental and business-type activities, respectively.

The City's outstanding obligations from direct borrowings and direct placements related to governmental activities of \$499,531 contain provisions that in an event of default, either by (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

All City departments and funds with employees liquidate vacation, compensated absences, and normal sick leave as a direct payout. For governmental activities, compensated absences are generally liquidated by the General Fund.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - LONG-TERM OBLIGATIONS (concluded)

The following is a summary of annual debt service requirements to maturity for the above obligations:

Year Ending June 30,	Governmental Activities			
	Direct Borrowings and Direct Placements		Other Debt	
	Principal	Interest	Principal	Interest
2023	\$ 208,587	\$ 11,895	\$ 1,847,000	\$ 767,235
2024	201,302	7,017	1,905,000	709,780
2025	19,726	2,119	1,981,000	651,048
2026	20,180	1,677	1,708,000	593,704
2027	17,818	1,225	1,763,000	538,249
2028-2032	33,406	1,191	8,149,000	1,878,002
2033-2037	-	-	5,200,000	771,264
2038-2041	-	-	2,880,000	175,794
	501,019	25,124	25,433,000	6,085,076
Interest credit	-	-	-	(39,489)
Issuance premium	-	-	1,168,503	-
	<u>\$ 501,019</u>	<u>\$ 25,124</u>	<u>\$ 26,601,503</u>	<u>\$ 6,045,587</u>

During fiscal year 2010, the City issued Direct Payment Build America Bonds. In accordance with this program, the City will be reimbursed a portion of interest expense incurred (shown above as the interest subsidy).

Current Refunding

On February 24, 2022, the City defeased a portion of the 11 Mile Road Bonds, which were due and payable through April 1, 2027. This was accomplished by establishing an irrevocable trust with an escrow agent composed of U.S. Government Securities sufficient to meet the applicable principal and interest payments. The City issued 2022 Refunding Bonds in the amount of \$748,000. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the City's financial statements. At June 30, 2022, bonds due and payable October 1, 2022 through October 1, 2027, for the 11 Mile Road Bonds in the amount of \$725,000 are considered defeased. As a result of the advance refunding, the City decreased its total debt service requirements by \$51,887, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$49,742.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description

The City's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The City participates in the Municipal Employees' Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees' Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Benefits Provided

01 - Non Union: Closed to new hires

Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	50/25 or 55/15
Early Retirement (reduced):	-
Final Average Compensation:	3 years
Member Contributions:	6%
DC Plan for New Hires:	7/1/1998
Act 88:	Yes (Adopted 2/16/1965)

02 - Public Safety: Closed to new hires

Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	50/25 or 55/15
Early Retirement (reduced):	-
Final Average Compensation:	3 years
Member Contributions:	5%
DC Plan for New Hires:	1/1/2019
Act 88:	Yes (Adopted 2/16/1965)

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

Benefits Provided (concluded)

10 - General DPW: Closed to new hires

Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	50/25 or 55/15
Early Retirement (reduced):	-
Final Average Compensation:	5 years
Member Contributions:	6%
DC Plan for New Hires:	7/1/1998
Act 88:	Yes (Adopted 2/16/1965)

20 - Public Safety Command: Closed to new hires

Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	50/25 or 55/15
Early Retirement (reduced):	-
Final Average Compensation:	3 years
COLA for Past Retirees:	2% (Compound)
Member Contributions:	5%
DC Plan for New Hires:	1/1/2019
Act 88:	Yes (Adopted 2/16/1965)

21 - Public Safety Command B: Closed to new hires

Benefit Multiplier:	2.50% Multiplier (80% max)
Normal Retirement Age:	60
Vesting:	10 years
Early Retirement (unreduced):	25 and Out
Early Retirement (reduced):	55/15
Final Average Compensation:	3 years
Member Contributions:	5%
Act 88:	Yes (Adopted 2/16/1965)

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the City Commission, generally after negotiations of these terms with the affected unions. Benefit terms may be subject to binding arbitration in certain circumstances.

At the December 31, 2021 valuation date, the following members were covered by the benefit terms:

Active Members	16
Vested Former Members	4
Retirees and Beneficiaries	<u>52</u>
Total Participants	<u>72</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions consisted of flat monthly contributions for all divisions, which are closed to new employees.

Payable to the Pension Plan

At June 30, 2022, there were no amounts outstanding by the City for contributions to the pension plan required for the year ended June 30, 2022.

Net Pension Liability

The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.50%

Salary increases: 3.00% plus merit and longevity, 3.00% in the long-term.

Investment rate of return: 7.00%, net of investment and administrative expense including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3.00-4.00%.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

Projected Cash Flows

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Target Allocation Gross Rate of Return</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		<u>4.50%</u>
Inflation			2.50%
Administrative expense netted above			<u>0.25%</u>
			<u>7.25%</u>
			<u>Investment Rate of Return</u>

Discount Rate

The discount rate used to measure the total pension liability is 7.25%. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

Changes in the net pension liability during the measurement year were as follows:

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2020	\$ 26,339,239	\$ 18,098,137	\$ 8,241,102
Changes for the year			
Service cost	211,409	-	211,409
Interest on total pension liability	1,935,017	-	1,935,017
Difference between expected and actual experience	465,316	-	465,316
Changes in assumptions	902,856	-	902,856
Employer contributions		1,687,811	(1,687,811)
Employee contributions		85,371	(85,371)
Net investment income		2,439,319	(2,439,319)
Benefit payments, including employee refunds	(1,968,422)	(1,968,422)	-
Administrative expense	-	(28,872)	28,872
Net changes	1,546,176	2,215,207	(669,031)
Balances at December 31, 2021	\$ 27,885,415	\$ 20,313,344	\$ 7,572,071

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the employer, calculated using the discount rates of 7.25%, as well as what the City's net pension liability would be using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net Pension Liability	\$ 10,457,648	\$ 7,572,071	\$ 5,119,781

CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the employer recognized pension expense of \$1,145,430. The net pension liability is generally liquidated by the General, Major Street, Local Street, Public Safety Pension, Recreation, Sanitation, and Water and Sewer Funds. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 232,658	\$ -
Differences in assumptions	451,428	-
Excess (deficit) investment returns	-	1,455,719
Contributions subsequent to the measurement date*	483,948	-
Total	<u>\$ 1,168,034</u>	<u>\$ 1,455,719</u>

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2023.

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Year Ending June 30,	Pension Expense
2023	\$ 455,930
2024	(586,767)
2025	(426,321)
2026	(214,475)

Change in Assumptions

The actuarial assumptions were changed during the year as follows:

Decrease in investment rate of return from 7.35% to 7.00%.

Change in discount rate from 7.60% to 7.25%.

Changes in Benefits

There were no changes of benefit terms during plan year 2021.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - DEFINED CONTRIBUTION PLAN

The City offers an IRS §401(a) defined contribution plan to full-time employees that are not eligible for the defined benefit pension plan, where the contribution rate for the City is between 8% and 13% of gross payroll. This contribution rate is established by contractual agreement and Commission resolution and may be changed from time-to-time. Under the terms of the plan the employee may contribute to the plan on a voluntary basis. The decision to contribute on the part of the employee will affect the percentage of the contribution provided by the City. Plan documentation and regulations have been filed with the MERS Board of Trustees and the International City Management Association (ICMA) which administers the plans. The City's annual employer contributions amounted to \$179,810 for the fiscal year ended June 30, 2022. Employees contributed a total of \$125,643.

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The City of Huntington Woods Other Post-Employment Benefits Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the City of Huntington Woods. The City has established a trust with the Michigan Employees' Retirement System (MERS) Retiree Health Funding Vehicle to fund future premiums. The City has an obligation to provide all former full-time retired employees and their spouses with hospitalization insurance and pay their full premium for employees in the defined benefit plan and a portion of the premium for those in the defined contribution plan. The plan does not issue a separate stand-alone financial statement.

Benefits Provided

The City provides healthcare, including prescription drug and vision benefits for retirees and their spouses. Benefits are provided by a third-party insurer.

Employees Covered by Benefit Terms

At the June 30, 2022 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	54
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	<u>23</u>
Total	<u>77</u>

Contributions

Active service members are not required to make contributions to the plan. The City has no obligation to make contributions in advance but are being financed on a "pay-as-you-go" basis. At the fund level, the expense is recognized by the City as the payments to the employees are made. For the year ended June 30, 2022, the City contributed \$428,044 in addition to its portion of premium payments.

Summary of Significant Accounting Policies

For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB (if applicable), and OPEB expenses, have been determined on the same basis as they are reported for the City. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (continued)

Changes in Net OPEB Liability

The components of the change in the net OPEB liability are summarized as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
<u>Changes in Net OPEB Liability</u>	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at June 30, 2021	\$ 13,400,323	\$ 2,794,436	\$ 10,605,887
Changes for the year			
Service cost	244,922	-	244,922
Interest	429,248	-	429,248
Difference between expected and actual experience	(1,955,006)	-	(1,955,006)
Changes in actuarial assumptions	(3,461,514)	-	(3,461,514)
Employer contributions	-	729,142	(729,142)
Benefits paid	(301,098)	(301,098)	-
Net investment income (loss)	-	(262,177)	262,177
Administrative expense	-	(5,345)	5,345
Net changes	(5,043,448)	160,522	(5,203,970)
Balances at June 30, 2022	\$ 8,356,875	\$ 2,954,958	\$ 5,401,917

OPEB Expense and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the City recognized OPEB benefit of \$46,204. The OPEB liability is generally liquidated by the General, Major Street, Local Street, Recreation, Sanitation, Water and Sewer, and Post-Retirement Benefits Funds. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 2,550,252
Changes of assumptions	246,413	3,872,979
Net investment earnings (gains)/losses	183,472	-
	<u>\$ 429,885</u>	<u>\$ 6,423,231</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (continued)

OPEB Expense and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB (concluded)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense
2023	\$ (742,995)
2024	(754,475)
2025	(770,149)
2026	(688,205)
2027	(748,675)
Thereafter	(2,288,847)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022. The following actuarial assumptions were applied:

Actuarial Cost Method:	Entry-age normal
Inflation:	2.50%
Salary Increases:	3.00% to 9.70%
Investment Rate of Return:	7.00%
Retirement Age:	Qualified employees hired on or before January 1, 2016, are eligible upon attainment of age 55 with 15 years of service and contributing to the MERS defined benefit plan.
Mortality:	Pub-2010 Mortality Tables
Healthcare cost trend rate(s):	7.25% initially grading to 4.50% in 2034

Changes in Assumptions

The actuarial assumptions were changed during the year as follows:

- Increase in the discount rate from 3.21% to 5.33%.
- Decrease in the investment rate of return from 7.35% to 7.00%.
- Increase in the AA 20-year municipal bond rate from 2.18% to 4.09%.

Discount Rate

The discount rate used to measure the total OPEB liability was 5.33% based on the expected return of assets expected to be available to pay plan benefits.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (concluded)

Investment Rate of Return

The long-term expected rate of return on OPEB plan investments was determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Best estimates of arithmetic real rates of return as of the June 30, 2022 measurement date for each major asset class included in the OPEB plan's target asset allocation are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected</u>	<u>Real Rate of Return</u>
Global Equity	60.0%	7.00%	4.20%
Global Fixed Income	20.0%	4.50%	0.90%
Private Investments	20.0%	9.50%	1.90%

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 5.33%, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Net OPEB Liability	<u>\$ 6,629,852</u>	<u>\$ 5,401,917</u>	<u>\$ 4,405,696</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare trends rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	<u>\$ 4,376,326</u>	<u>\$ 5,401,917</u>	<u>\$ 6,675,952</u>

CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - GOVERNMENTAL FUND BALANCES

Below are the details regarding the classifications of governmental fund balances:

	General	Recreation	Capital Projects	Nonmajor Governmental Funds	Total
Fund Balances					
Nonspendable					
Prepays and Inventory	\$ 146,508	\$ 27,900	\$ -	\$ 1,464	\$ 175,872
Restricted for					
Art Gallery	12,085	-	-	-	12,085
Public Safety	14,489	-	-	-	14,489
Library	112,916	-	-	-	112,916
Building Inspection	278,695	-	-	-	278,695
Solid Waste Disposal	-	-	-	105,692	105,692
Road and Sewer Construction	-	-	12,161,615	-	12,161,615
Roads	-	-	-	925,212	925,212
Public Safety Pensions	-	-	-	2,681	2,681
Debt Service	-	-	-	1,487,620	1,487,620
Committed to					
Budget Stabilization	1,218,005	-	-	-	1,218,005
Rackham Defense	34,452	-	-	-	34,452
Assigned to					
Parks and Recreation	-	861,641	100,165	-	961,806
I-696 Landscape	-	-	31,350	-	31,350
Capital Improvements	-	-	937,435	-	937,435
Unassigned	2,070,328	-	-	-	2,070,328
Total Fund Balances	\$ 3,887,478	\$ 889,541	\$ 13,230,565	\$ 2,522,669	\$ 20,530,253

NOTE 9 - RISK MANAGEMENT

The City has entered into a joint powers agreement with other Michigan units of government for its general liability, property damage insurance including auto and public official's liability, contractor's, equipment, and workers' compensation. The City's maximum deductibles are as follows: vehicle \$250, liability \$0, property and crime \$2,500, and additional coverage for sewage system overflow of \$50,000 per occurrence/event.

The City accounts for transactions related to these risks in accordance with GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which states that a liability for claims must be reported if information prior to the issuance of the financial statements indicates it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss that can be reasonably estimated. No settlements have exceeded insurance coverage during the last three years. The City has made no reductions in insurance coverage during the year. The City has received no indication that any significant losses exist at June 30, 2022, and thus no liability has been recorded, however the City has numerous cases that recently are being reviewed by the city's general liability insurance provider, although no definitive outcome has been determined.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 10 - INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Transfers to Recreation Fund from:	
General Fund	<u>\$ 1,033,840</u>
Transfers to Capital Projects Fund from:	
General Fund	<u>\$ 675,000</u>
Transfers to nonmajor governmental funds from:	
General Fund	\$ 351,000
Water and Sewer Fund	394,704
Nonmajor governmental funds	<u>174,010</u>
	<u>\$ 919,714</u>
Transfers to internal service funds from:	
General Fund	<u>\$ 873,810</u>

Transfers between the various funds represent payment from one fund to another without an equivalent return of goods or services to fund operations, capital improvements or debt service expenditures accounted for in the respective funds.

NOTE 11 - CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and potential adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcomes of these lawsuits are not presently determinable, it is the opinion of management and the City's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the City.

NOTE 12 - CONTRACTUAL COMMITMENTS

The City has entered into contracts related to street improvements and sewer lining projects that were not complete at June 30, 2022. Contractual commitments outstanding at June 30, 2022 totaled \$4,826,576. Current fund balance and future revenue is expected to be sufficient to cover these commitments.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 13 - CODE ENFORCEMENT FINANCIAL INFORMATION

The City has elected to report the financial activities of the code enforcement department in the General Fund. The following is required information as it relates to this department for the year ended June 30, 2022:

Cumulative excess at July 1, 2021	<u>\$ 158,542</u>
REVENUES	
Permits	
Air conditioning	3,905
Building	294,695
Electrical	37,435
Heating	23,220
Plumbing	25,235
Building inspections	<u>4,975</u>
TOTAL REVENUES	<u>389,465</u>
EXPENDITURES	
Building inspection/code enforcement	<u>(269,312)</u>
Cumulative excess of revenues over expenditures at June 30, 2022	<u><u>\$ 278,695</u></u>

NOTE 14 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2022, the City implemented the following new pronouncement: GASB Statement No. 87, *Leases*.

Summary:

Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, was issued by the GASB in June 2017. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

There was no material impact on the City's financial statement after the adoption of GASB Statement No. 87.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO FINANCIAL STATEMENTS**

NOTE 15 - UPCOMING PRONOUNCEMENTS

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangement*. The statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2022-2023 fiscal year.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior period, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimate be reported prospectively by recognizing the change in the current period. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023-2024 fiscal year.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

REQUIRED SUPPLEMENTAL INFORMATION

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CITY OF HUNTINGTON WOODS, MICHIGAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
LAST EIGHT FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 211,409	\$ 198,832	\$ 214,508	\$ 248,041	\$ 232,302	\$ 248,465	\$ 232,843	\$ 232,791
Interest	1,935,017	1,906,358	1,931,147	1,900,962	1,808,194	1,838,679	1,837,293	1,758,154
Difference between expected and actual experience	465,316	(519,949)	(61,590)	83,437	153,338	37,891	(722,984)	-
Changes of assumptions	902,856	741,532	752,285	-	-	-	1,097,193	-
Benefit payments including employee refunds	(1,968,422)	(1,943,549)	(1,824,843)	(1,851,866)	(1,807,228)	(1,730,587)	(1,747,437)	(1,757,558)
Other	-	-	1	(1)	58,329	-	-	-
Net Change in Total Pension Liability	1,546,176	383,224	1,011,508	380,573	444,935	394,448	696,908	233,387
Total Pension Liability, beginning	26,339,239	25,956,015	24,944,507	24,563,434	24,118,999	23,724,551	23,027,643	23,498,765
Total Pension Liability, ending	\$ 27,885,415	\$ 26,339,239	\$ 25,956,015	\$ 24,944,507	\$ 24,563,934	\$ 24,118,999	\$ 23,724,551	\$ 23,732,152
Plan Fiduciary Net Position								
Contributions-employer	\$ 1,687,811	\$ 1,666,332	\$ 1,583,883	\$ 1,427,333	\$ 1,417,705	\$ 1,477,969	\$ 2,067,226	\$ 1,591,617
Contributions-employee	85,371	88,388	103,273	102,648	101,108	104,976	99,205	102,567
Net investment income (loss)	2,439,319	2,270,327	1,937,982	(589,222)	1,807,344	1,416,945	(197,490)	718,327
Benefit payments including employee refunds	(1,968,422)	(1,943,549)	(1,824,843)	(1,851,866)	(1,807,228)	(1,730,587)	(1,747,437)	(1,757,558)
Administrative expense	(28,872)	(32,359)	(33,391)	(29,256)	(28,611)	(27,988)	(27,651)	(26,716)
Net Change in Plan Fiduciary Net Position	2,215,207	1,049,440	1,765,604	(940,363)	1,490,318	1,241,315	193,853	628,237
Plan Fiduciary Net Position beginning	18,098,137	16,048,697	14,283,093	15,223,456	13,733,138	12,491,823	12,297,970	12,380,123
Plan Fiduciary Net Position ending	\$ 20,313,344	\$ 18,098,137	\$ 16,048,697	\$ 14,283,093	\$ 15,223,456	\$ 13,733,138	\$ 12,491,823	\$ 13,008,360
Employer Net Pension Liability	\$ 7,572,071	\$ 8,241,102	\$ 9,907,318	\$ 10,661,414	\$ 9,340,478	\$ 10,385,861	\$ 11,232,728	\$ 10,723,792
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	73%	69%	62%	57%	62%	57%	53%	55%
Covered Payroll								
Employer's Net Pension Liability as a percentage of covered payroll	\$ 1,560,956	\$ 1,641,349	\$ 1,713,551	\$ 1,959,087	\$ 1,852,318	\$ 1,966,631	\$ 1,860,994	\$ 1,867,664
	485%	502%	578%	544%	504%	528%	604%	574%

**CITY OF HUNTINGTON WOODS, MICHIGAN
SCHEDULE OF PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS**

(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarial determined contributions*	\$ 967,896	\$ 1,596,708	\$ 1,471,596	\$ 1,385,897	\$ 1,191,016	\$ 1,289,154	\$ 1,067,629	\$ 1,024,157	\$ 859,907	\$ 739,033
Contributions in relation to the actuarially determined contribution	967,896	1,724,445	1,562,624	1,575,893	1,417,705	1,475,646	2,067,225	1,591,617	1,169,258	1,065,987
Contribution deficiency (excess)	\$ -	\$ (127,737)	\$ (91,028)	\$ (189,996)	\$ (226,689)	\$ (186,492)	\$ (999,596)	\$ (567,460)	\$ (309,351)	\$ (326,954)
Covered payroll	\$ 1,544,612	\$ 1,697,051	\$ 1,790,314	\$ 2,012,079	\$ 1,852,318	\$ 1,966,631	\$ 1,860,994	\$ 1,867,664	\$ 1,909,448	\$ 1,866,593
Contributions as a percentage of covered payroll	63%	102%	87%	78%	77%	75%	111%	85%	61%	57%

Notes to Schedule

Actuarial cost method: Entry Age Normal
Amortization method: Level percentage of payroll, open
Remaining amortization period: 17 years
Asset valuation method: 5 year smoothed
Inflation: 2.5%
Salary Increases: 3.00% plus merit and longevity 3.00% in the long-term
Investment rate of return: 7.00%, net of investment and administrative expense including inflation
Normal retirement age: 60
Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

CITY OF HUNTINGTON WOODS, MICHIGAN
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST FIVE FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 244,922	\$ 254,341	\$ 307,000	\$ 345,953	\$ 323,391
Interest	429,248	429,867	480,473	440,394	439,185
Difference between expected and actual experience	(1,955,006)	-	(1,173,539)	-	-
Change of assumptions	(3,461,514)	(434,252)	362,834	(798,106)	-
Benefit payments	(301,098)	(311,626)	(335,916)	(314,677)	(370,261)
Net Change in Total OPEB Liability	(5,043,448)	(61,670)	(359,148)	(326,436)	392,315
Total OPEB Liability, beginning	13,400,323	13,461,993	13,821,141	14,147,577	13,755,262
Total OPEB Liability, ending	\$ 8,356,875	\$ 13,400,323	\$ 13,461,993	\$ 13,821,141	\$ 14,147,577
Plan Fiduciary Net Position					
Contributions - employer	\$ 729,142	\$ 731,126	\$ 518,157	\$ 444,536	\$ 485,739
Net investment income (loss)	(262,177)	558,783	39,986	46,966	96,525
Benefit payments	(301,098)	(311,626)	(335,916)	(314,677)	(370,261)
Administrative expense	(5,345)	(4,141)	(3,086)	(3,128)	(3,207)
Net change in plan fiduciary net position	160,522	974,142	219,141	173,697	208,796
Plan Fiduciary Net Position, beginning	2,794,436	1,820,294	1,601,153	1,427,456	1,218,660
Plan Fiduciary Net Position, ending	\$ 2,954,958	\$ 2,794,436	\$ 1,820,294	\$ 1,601,153	\$ 1,427,456
Employer's Net OPEB Liability	\$ 5,401,917	\$ 10,605,887	\$ 11,641,699	\$ 12,219,988	\$ 12,720,121
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	35%	21%	14%	12%	10%
Covered Payroll	\$ 1,661,068	\$ 2,324,531	\$ 2,060,640	\$ 2,518,088	\$ 2,769,378
Employer's Net OPEB Liability as a percentage of covered payroll	325%	456%	565%	485%	459%

CITY OF HUNTINGTON WOODS, MICHIGAN
SCHEDULE OF OPEB CONTRIBUTIONS

LAST FIVE FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2022	2021	2020	2019	2018
Actuarially determined contributions	\$ 880,477	\$ 872,951	\$ 880,477	\$ 994,680	\$ 732,068
Contributions in relation to the actuarially determined contribution	729,142	731,126	518,157	444,536	485,739
Contribution deficiency (excess)	<u>\$ 151,335</u>	<u>\$ 141,825</u>	<u>\$ 362,320</u>	<u>\$ 550,144</u>	<u>\$ 246,329</u>
Covered Payroll	\$ 1,661,068	\$ 2,324,531	\$ 2,060,640	\$ 2,518,088	\$ 2,769,378
Contributions as a percentage of covered payroll	44%	31%	25%	18%	18%

Notes to schedule:

Actuarial Cost Method:

Inflation:

Salary Increases:

Investment Rate of Return:

Retirement Age:

Mortality:

Healthcare cost trend rate(s):

Entry-age normal

2.50%

3.00% to 9.70%

7.00%

Qualified employees hired on or before January 1, 2016, are eligible upon attainment of age 55 with 15 years of service and contributing to the MERS defined benefit plan.

Pub-2010 Mortality Tables

7.25% initially grading to 4.50% in 2034

**CITY OF HUNTINGTON WOODS, MICHIGAN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 6,730,340	\$ 6,730,340	\$ 6,727,889	\$ (2,451)
Licenses and permits	288,070	375,000	405,728	30,728
Intergovernmental	669,660	734,500	781,541	47,041
Charges for services	290,200	282,420	286,106	3,686
Fines and forfeits	110,000	72,000	79,683	7,683
Interest income	56,000	(31,540)	(179,025)	(147,485)
Other revenues	234,120	234,120	178,116	(56,004)
TOTAL REVENUES	8,378,390	8,396,840	8,280,038	(116,802)
EXPENDITURES				
Current				
General government	1,530,500	1,519,210	1,477,689	41,521
Public safety	2,783,570	2,876,570	2,906,067	(29,497)
Public works	409,250	416,930	445,743	(28,813)
Recreation and culture	608,930	589,480	562,782	26,698
TOTAL EXPENDITURES	5,332,250	5,402,190	5,392,281	9,909
EXCESS OF REVENUES OVER EXPENDITURES	3,046,140	2,994,650	2,887,757	(106,893)
OTHER FINANCING (USES)				
Transfers out	(2,985,140)	(2,933,650)	(2,933,650)	-
NET CHANGE IN FUND BALANCE	61,000	61,000	(45,893)	(106,893)
Fund balance, beginning of year	3,933,371	3,933,371	3,933,371	-
Fund balance, end of year	<u>\$ 3,994,371</u>	<u>\$ 3,994,371</u>	<u>\$ 3,887,478</u>	<u>\$ (106,893)</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
RECREATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 75,410	\$ 75,410	\$ 75,344	\$ (66)
Intergovernmental	4,570	266,900	262,868	(4,032)
Charges for services				
Aquatic club charges	230,000	265,000	436,471	171,471
Program fees	665,000	725,000	752,610	27,610
Interest income	3,200	3,200	(34,169)	(37,369)
Other				
Miscellaneous	1,000	1,000	6,583	5,583
TOTAL REVENUES	979,180	1,336,510	1,499,707	163,197
EXPENDITURES				
Current				
Recreation and culture				
Bus	45,380	45,380	43,802	1,578
Recreation	781,040	751,170	745,193	5,977
Programs	726,040	774,450	757,061	17,389
Parks	197,090	197,090	177,121	19,969
Pools	314,060	344,060	273,288	70,772
TOTAL EXPENDITURES	2,064,510	2,112,150	1,996,465	115,685
EXCESS OF REVENUES (UNDER) EXPENDITURES	(1,085,330)	(775,640)	(496,758)	278,882
OTHER FINANCING SOURCES				
Transfers in	1,085,330	1,033,840	1,033,840	-
NET CHANGE IN FUND BALANCE	-	258,200	537,082	278,882
Fund balance, beginning of year	352,459	352,459	352,459	-
Fund balance, end of year	<u>\$ 352,459</u>	<u>\$ 610,659</u>	<u>\$ 889,541</u>	<u>\$ 278,882</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
ARPA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ -	\$ 328,370	\$ 9,028	\$ (319,342)
Interest income	-	-	(9,028)	(9,028)
TOTAL REVENUES	-	328,370	-	(328,370)
EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	-	328,370	-	(328,370)
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ 328,370	\$ -	\$ (328,370)

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**CITY OF HUNTINGTON WOODS, MICHIGAN
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Interest income	\$ 53,000	\$ 53,000	\$ 22,129	\$ (30,871)
Other				
Grants	70,000	70,000	500	(69,500)
TOTAL REVENUES	123,000	123,000	22,629	(100,371)
EXPENDITURES				
Capital outlay	7,812,220	7,812,220	3,013,785	4,798,435
EXCESS OF REVENUES (UNDER) EXPENDITURES	(7,689,220)	(7,689,220)	(2,991,156)	4,698,064
OTHER FINANCING SOURCES				
Transfers in	675,000	675,000	675,000	-
NET CHANGE IN FUND BALANCE	(7,014,220)	(7,014,220)	(2,316,156)	4,698,064
Fund balance, beginning of year	15,546,721	15,546,721	15,546,721	-
Fund balance, end of year	\$ 8,532,501	\$ 8,532,501	\$ 13,230,565	\$ 4,698,064

**CITY OF HUNTINGTON WOODS, MICHIGAN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

NOTE 1 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The City's expenditures have been shown at the functional classification level for the General Fund and the activity level for the Special Revenue, Debt Service, and Capital Projects Funds. The approved budgets of the City have been adopted at the functional classification level for the General Fund and total expenditures level for the Special Revenue, Debt Service, and Capital Projects Funds.

During the year ended June 30, 2022, the City incurred expenditures in excess of the amounts appropriated as follows:

	Amounts Appropriated	Amounts Expended	Variance
General Fund			
Public safety	\$ 2,876,570	\$ 2,906,067	\$ 29,497
Public works	416,930	445,743	28,813
Sanitation Fund	628,710	634,219	5,509
Local Street Fund	387,700	402,871	15,171
Public Safety Pension Fund	806,950	813,272	6,322
11 Mile GO Debt Fund	136,730	884,456	747,726
2017 GO Debt Fund	343,100	343,600	500

NOTE 2 - EMPLOYEE RETIREMENT PLAN

Changes in Assumptions

The actuarial assumptions were changed during the year as follows:

- Decrease in investment rate of return from 7.35% to 7.00%.
- Change in discount rate from 7.60% to 7.25%.

Changes in Benefits

There were no changes of benefit terms during plan year 2021.

NOTE 3 - OTHER POST-EMPLOYMENT BENEFITS PLAN

Changes in Assumptions

The actuarial assumptions were changed during the year as follows:

- Decrease in the discount rate from 3.21% to 5.33%.
- Decrease in the long-term rate of return from 7.35% to 7.00%.
- Increase in the AA 20-year municipal bond rate from 2.18% to 4.09%.

Changes in Benefits

There were no changes of benefit terms during plan year 2022:

OTHER SUPPLEMENTAL INFORMATION

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**CITY OF HUNTINGTON WOODS, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022**

	Special Revenue Funds				Debt
	Major Streets Fund	Local Streets Fund	Public Safety Pension Fund	Sanitation Fund	GWK Drain Debt Fund
ASSETS					
Cash and cash equivalents	\$ 71,754	\$ 45,493	\$ -	\$ 14,395	\$ 380
Investments	612,687	140,014	1,255	106,649	184,430
Receivables	-	-	-	-	-
Accounts	-	-	-	-	-
Taxes	-	-	1,426	8,524	3,456
Due from other governmental units	87,296	30,218	-	-	36,502
Prepays	-	-	-	1,464	-
TOTAL ASSETS	\$ 771,737	\$ 215,725	\$ 2,681	\$ 131,032	\$ 224,768
LIABILITIES					
Accounts payable	\$ 12,602	\$ 44,819	\$ -	\$ 21,937	\$ -
Accrued liabilities	2,608	2,221	-	1,939	-
TOTAL LIABILITIES	15,210	47,040	-	23,876	-
FUND BALANCES					
Nonspendable	-	-	-	1,464	-
Restricted	756,527	168,685	2,681	105,692	224,768
TOTAL FUND BALANCES	756,527	168,685	2,681	107,156	224,768
TOTAL LIABILITIES AND FUND BALANCES	\$ 771,737	\$ 215,725	\$ 2,681	\$ 131,032	\$ 224,768

Service Funds							
11 Mile GO Debt Fund	2010 Street GO Debt Fund	2012 Street GO Debt Fund	2014 GO Debt Fund	2017 GO Debt Fund	2019 GO Debt Fund	2020 GO Debt Fund	Total
\$ 8,083	\$ 120	\$ 219	\$ -	\$ -	\$ -	\$ 5,770	\$ 146,214
27,634	224,020	89,096	216,786	80,873	106,208	472,524	2,262,176
-	12,412	-	-	-	-	-	12,412
-	5,215	4,210	4,998	2,627	2,057	-	32,513
-	-	-	-	-	-	-	154,016
-	-	-	-	-	-	-	1,464
<u>\$ 35,717</u>	<u>\$ 241,767</u>	<u>\$ 93,525</u>	<u>\$ 221,784</u>	<u>\$ 83,500</u>	<u>\$ 108,265</u>	<u>\$ 478,294</u>	<u>\$ 2,608,795</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,358
-	-	-	-	-	-	-	6,768
-	-	-	-	-	-	-	86,126
-	-	-	-	-	-	-	1,464
35,717	241,767	93,525	221,784	83,500	108,265	478,294	2,521,205
35,717	241,767	93,525	221,784	83,500	108,265	478,294	2,522,669
<u>\$ 35,717</u>	<u>\$ 241,767</u>	<u>\$ 93,525</u>	<u>\$ 221,784</u>	<u>\$ 83,500</u>	<u>\$ 108,265</u>	<u>\$ 478,294</u>	<u>\$ 2,608,795</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022**

	Special Revenue Funds				Debt
	Major Streets Fund	Local Streets Fund	Public Safety Pension Fund	Sanitation Fund	GWK Drain Debt Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ 805,172	\$ 614,288	\$ 143,209
Intergovernmental	612,484	195,009	428	288	36,598
Interest income	(23,008)	(6,466)	(6,755)	(11,344)	(9,051)
Other	-	-	-	9,012	-
TOTAL REVENUES	589,476	188,543	798,845	612,244	170,756
EXPENDITURES					
Current					
Public safety	-	-	813,272	-	-
Public works	356,476	402,871	-	634,219	-
Debt service					
Principal	-	-	-	-	245,054
Interest and other charges	-	-	-	-	40,843
TOTAL EXPENDITURES	356,476	402,871	813,272	634,219	285,897
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	233,000	(214,328)	(14,427)	(21,975)	(115,141)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	140,000	-	-	-
Transfers out	(174,010)	-	-	-	-
Issuance of refunding debt	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(174,010)	140,000	-	-	-
NET CHANGE IN FUND BALANCES	58,990	(74,328)	(14,427)	(21,975)	(115,141)
Fund balances, beginning of year	697,537	243,013	17,108	129,131	339,909
Fund balances, end of year	<u>\$ 756,527</u>	<u>\$ 168,685</u>	<u>\$ 2,681</u>	<u>\$ 107,156</u>	<u>\$ 224,768</u>

Service Funds							Total
11 Mile GO Debt Fund	2010 Street GO Debt Fund	2012 Street GO Debt Fund	2014 GO Debt Fund	2017 GO Debt Fund	2019 GO Debt Fund	2020 GO Debt Fund	
\$ -	\$ 353,263	\$ 281,817	\$ 203,921	\$ 340,722	\$ 532,199	\$ -	\$ 3,274,591
-	29,186	137	98	160	250	-	874,638
(334)	(8,635)	(3,405)	(8,615)	(3,563)	(5,141)	(11,899)	(98,216)
-	-	-	-	-	-	-	9,012
(334)	373,814	278,549	195,404	337,319	527,308	(11,899)	4,060,025
-	-	-	-	-	-	-	813,272
-	-	-	-	-	-	-	1,393,566
100,000	325,000	250,000	150,000	240,000	325,000	395,000	2,030,054
43,576	69,000	34,188	66,500	103,600	208,175	370,138	936,020
143,576	394,000	284,188	216,500	343,600	533,175	765,138	5,172,912
(143,910)	(20,186)	(5,639)	(21,096)	(6,281)	(5,867)	(777,037)	(1,112,887)
135,030	-	-	-	-	-	644,684	919,714
-	-	-	-	-	-	-	(174,010)
748,000	-	-	-	-	-	-	748,000
(740,880)	-	-	-	-	-	-	(740,880)
142,150	-	-	-	-	-	644,684	752,824
(1,760)	(20,186)	(5,639)	(21,096)	(6,281)	(5,867)	(132,353)	(360,063)
37,477	261,953	99,164	242,880	89,781	114,132	610,647	2,882,732
\$ 35,717	\$ 241,767	\$ 93,525	\$ 221,784	\$ 83,500	\$ 108,265	\$ 478,294	\$ 2,522,669

**CITY OF HUNTINGTON WOODS, MICHIGAN
MAJOR STREETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 576,200	\$ 576,200	\$ 612,484	\$ 36,284
Interest income	5,500	5,500	(23,008)	(28,508)
TOTAL REVENUES	581,700	581,700	589,476	7,776
EXPENDITURES				
Current				
Public works				
Maintenance	270,690	285,690	260,211	25,479
Traffic services	35,110	35,110	28,453	6,657
Snow and ice removal	72,090	72,090	56,883	15,207
Administrative	11,560	11,560	10,929	631
TOTAL EXPENDITURES	389,450	404,450	356,476	47,974
EXCESS OF REVENUES OVER EXPENDITURES	192,250	177,250	233,000	55,750
OTHER FINANCING (USES)				
Transfers out	(174,010)	(174,010)	(174,010)	-
NET CHANGE IN FUND BALANCE	18,240	3,240	58,990	55,750
Fund balance, beginning of year	697,537	697,537	697,537	-
Fund balance, end of year	\$ 715,777	\$ 700,777	\$ 756,527	\$ 55,750

**CITY OF HUNTINGTON WOODS, MICHIGAN
LOCAL STREETS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	\$ 191,000	\$ 191,000	\$ 195,009	\$ 4,009
Interest income	1,700	1,700	(6,466)	(8,166)
TOTAL REVENUES	<u>192,700</u>	<u>192,700</u>	<u>188,543</u>	<u>(4,157)</u>
EXPENDITURES				
Current				
Public works				
Maintenance	253,610	279,610	307,637	(28,027)
Traffic services	23,490	23,490	19,948	3,542
Snow and ice removal	75,120	75,120	66,220	8,900
Administrative	9,480	9,480	9,066	414
TOTAL EXPENDITURES	<u>361,700</u>	<u>387,700</u>	<u>402,871</u>	<u>(15,171)</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(169,000)</u>	<u>(195,000)</u>	<u>(214,328)</u>	<u>(19,328)</u>
OTHER FINANCING SOURCES				
Transfers in	140,000	140,000	140,000	-
NET CHANGE IN FUND BALANCE	<u>(29,000)</u>	<u>(55,000)</u>	<u>(74,328)</u>	<u>(19,328)</u>
Fund balance, beginning of year	243,013	243,013	243,013	-
Fund balance, end of year	<u>\$ 214,013</u>	<u>\$ 188,013</u>	<u>\$ 168,685</u>	<u>\$ (19,328)</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
PUBLIC SAFETY PENSION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 806,450	\$ 806,450	\$ 805,172	\$ (1,278)
Intergovernmental	-	-	428	428
Interest income	500	500	(6,755)	(7,255)
TOTAL REVENUES	806,950	806,950	798,845	(8,105)
EXPENDITURES				
Current				
Public safety				
Employee benefits	806,950	806,950	813,272	(6,322)
NET CHANGE IN FUND BALANCE	-	-	(14,427)	(14,427)
Fund balance, beginning of year	17,108	17,108	17,108	-
Fund balance, end of year	\$ 17,108	\$ 17,108	\$ 2,681	\$ (14,427)

**CITY OF HUNTINGTON WOODS, MICHIGAN
SANITATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 614,780	\$ 614,780	\$ 614,288	\$ (492)
Intergovernmental	600	600	288	(312)
Interest income	3,500	3,500	(11,344)	(14,844)
Other revenues	7,000	7,000	9,012	2,012
TOTAL REVENUES	<u>625,880</u>	<u>625,880</u>	<u>612,244</u>	<u>(13,636)</u>
EXPENDITURES				
Current				
Public works				
Administrative	60,710	60,710	60,459	251
Employee benefits	44,870	47,700	44,106	3,594
Professional services	520,300	520,300	529,654	(9,354)
TOTAL EXPENDITURES	<u>625,880</u>	<u>628,710</u>	<u>634,219</u>	<u>(5,509)</u>
NET CHANGE IN FUND BALANCE	-	(2,830)	(21,975)	(19,145)
Fund balance, beginning of year	129,131	129,131	129,131	-
Fund balance, end of year	<u>\$ 129,131</u>	<u>\$ 126,301</u>	<u>\$ 107,156</u>	<u>\$ (19,145)</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
GWK DRAIN DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 143,620	\$ 143,620	\$ 143,209	\$ (411)
Intergovernmental	36,710	36,710	36,598	(112)
Interest income	2,500	2,500	(9,051)	(11,551)
TOTAL REVENUES	182,830	182,830	170,756	(12,074)
EXPENDITURES				
Debt service				
Principal	245,050	245,050	245,054	(4)
Interest and fiscal charges	17,780	47,400	40,843	6,557
TOTAL EXPENDITURES	262,830	292,450	285,897	6,553
NET CHANGE IN FUND BALANCE	(80,000)	(109,620)	(115,141)	(5,521)
Fund balance, beginning of year	339,909	339,909	339,909	-
Fund balance, end of year	\$ 259,909	\$ 230,289	\$ 224,768	\$ (5,521)

**CITY OF HUNTINGTON WOODS, MICHIGAN
11 MILE GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Interest income	\$ 200	\$ 200	\$ (334)	\$ (534)
EXPENDITURES				
Debt service				
Principal	100,000	100,000	100,000	-
Interest and fiscal charges	35,230	36,730	43,576	(6,846)
TOTAL EXPENDITURES	135,230	136,730	143,576	(6,846)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(135,030)	(136,530)	(143,910)	(7,380)
OTHER FINANCING SOURCES (USES)				
Issuance of refunding debt	-	-	748,000	748,000
Payments to escrow agent	-	-	(740,880)	(740,880)
Transfers in	135,030	135,030	135,030	-
TOTAL OTHER FINANCING SOURCES (USES)	135,030	135,030	142,150	7,120
NET CHANGE IN FUND BALANCE	-	(1,500)	(1,760)	(260)
Fund balance, beginning of year	37,477	37,477	37,477	-
Fund balance, end of year	\$ 37,477	\$ 35,977	\$ 35,717	\$ (260)

**CITY OF HUNTINGTON WOODS, MICHIGAN
2010 STREET GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 353,580	\$ 353,580	\$ 353,263	\$ (317)
Intergovernmental	28,220	28,220	29,186	966
Interest income	2,200	2,200	(8,635)	(10,835)
TOTAL REVENUES	384,000	384,000	373,814	(10,186)
EXPENDITURES				
Debt service				
Principal	325,000	325,000	325,000	-
Interest and fiscal charges	69,000	69,000	69,000	-
TOTAL EXPENDITURES	394,000	394,000	394,000	-
NET CHANGE IN FUND BALANCE	(10,000)	(10,000)	(20,186)	(10,186)
Fund balance, beginning of year	261,953	261,953	261,953	-
Fund balance, end of year	<u>\$ 251,953</u>	<u>\$ 251,953</u>	<u>\$ 241,767</u>	<u>\$ (10,186)</u>

CITY OF HUNTINGTON WOODS, MICHIGAN
2012 STREET GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 282,050	\$ 282,050	\$ 281,817	\$ (233)
Intergovernmental	240	240	137	(103)
Interest income	2,000	2,000	(3,405)	(5,405)
TOTAL REVENUES	284,290	284,290	278,549	(5,741)
EXPENDITURES				
Debt service				
Principal	250,000	250,000	250,000	-
Interest and fiscal charges	34,290	34,290	34,188	102
TOTAL EXPENDITURES	284,290	284,290	284,188	102
NET CHANGE IN FUND BALANCE	-	-	(5,639)	(5,639)
Fund balance, beginning of year	99,164	99,164	99,164	-
Fund balance, end of year	\$ 99,164	\$ 99,164	\$ 93,525	\$ (5,639)

CITY OF HUNTINGTON WOODS, MICHIGAN
2014 GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 204,120	\$ 204,120	\$ 203,921	\$ (199)
Intergovernmental	180	180	98	(82)
Interest income	2,200	2,200	(8,615)	(10,815)
TOTAL REVENUES	206,500	206,500	195,404	(11,096)
EXPENDITURES				
Debt service				
Principal	150,000	150,000	150,000	-
Interest and fiscal charges	66,500	66,500	66,500	-
TOTAL EXPENDITURES	216,500	216,500	216,500	-
NET CHANGE IN FUND BALANCE	(10,000)	(10,000)	(21,096)	(11,096)
Fund balance, beginning of year	242,880	242,880	242,880	-
Fund balance, end of year	\$ 232,880	\$ 232,880	\$ 221,784	\$ (11,096)

**CITY OF HUNTINGTON WOODS, MICHIGAN
2017 GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 341,030	\$ 341,030	\$ 340,722	\$ (308)
Intergovernmental	270	270	160	(110)
Interest income	1,800	1,800	(3,563)	(5,363)
TOTAL REVENUES	<u>343,100</u>	<u>343,100</u>	<u>337,319</u>	<u>(5,781)</u>
EXPENDITURES				
Debt service				
Principal	240,000	240,000	240,000	-
Interest and fiscal charges	103,100	103,100	103,600	(500)
TOTAL EXPENDITURES	<u>343,100</u>	<u>343,100</u>	<u>343,600</u>	<u>(500)</u>
NET CHANGE IN FUND BALANCE	-	-	(6,281)	(6,281)
Fund balance, beginning of year	89,781	89,781	89,781	-
Fund balance, end of year	<u>\$ 89,781</u>	<u>\$ 89,781</u>	<u>\$ 83,500</u>	<u>\$ (6,281)</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
2019 GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 532,660	\$ 532,660	\$ 532,199	\$ (461)
Intergovernmental	270	270	250	(20)
Interest income	500	500	(5,141)	(5,641)
TOTAL REVENUES	<u>533,430</u>	<u>533,430</u>	<u>527,308</u>	<u>(6,122)</u>
EXPENDITURES				
Debt service				
Principal	325,000	325,000	325,000	-
Interest and fiscal charges	208,430	208,430	208,175	255
TOTAL EXPENDITURES	<u>533,430</u>	<u>533,430</u>	<u>533,175</u>	<u>255</u>
NET CHANGE IN FUND BALANCE	-	-	(5,867)	(5,867)
Fund balance, beginning of year	<u>114,132</u>	<u>114,132</u>	<u>114,132</u>	-
Fund balance, end of year	<u>\$ 114,132</u>	<u>\$ 114,132</u>	<u>\$ 108,265</u>	<u>\$ (5,867)</u>

CITY OF HUNTINGTON WOODS, MICHIGAN
2020 GO DEBT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022

	Original Budget	Final Amended Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Interest income	\$ 500	\$ 500	\$ (11,899)	\$ (12,399)
EXPENDITURES				
Debt service				
Principal	395,000	395,000	395,000	-
Interest and fiscal charges	370,390	370,390	370,138	252
TOTAL EXPENDITURES	765,390	765,390	765,138	252
EXCESS OF REVENUES (UNDER) EXPENDITURES	(764,890)	(764,890)	(777,037)	(12,147)
OTHER FINANCING SOURCES				
Transfers in	734,200	734,200	644,684	(89,516)
NET CHANGE IN FUND BALANCE	(30,690)	(30,690)	(132,353)	(101,663)
Fund balance, beginning of year	610,647	610,647	610,647	-
Fund balance, end of year	\$ 579,957	\$ 579,957	\$ 478,294	\$ (101,663)

**CITY OF HUNTINGTON WOODS, MICHIGAN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022**

	Equipment Fund	Post Retirement Benefits Fund	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 67,324	\$ -	\$ 67,324
Investments	432,539	484,086	916,625
Prepays	-	23,859	23,859
Total current assets	499,863	507,945	1,007,808
Noncurrent assets			
Investments	265,105	296,698	561,803
Capital assets, net of accumulated depreciation	1,024,645	-	1,024,645
Total noncurrent assets	1,289,750	296,698	1,586,448
TOTAL ASSETS	1,789,613	804,643	2,594,256
LIABILITIES			
Current liabilities			
Accounts payable	19,834	-	19,834
Accrued liabilities	1,196	800	1,996
Current portion of compensated absences	-	247,943	247,943
Current portion of long-term debt	10,193	-	10,193
Total current liabilities	31,223	248,743	279,966
Noncurrent liabilities			
Noncurrent portion of compensated absences	-	473,096	473,096
TOTAL LIABILITIES	31,223	721,839	753,062
NET POSITION			
Net investment in capital assets	1,014,452	-	1,014,452
Unrestricted	743,938	82,804	826,742
TOTAL NET POSITION	\$ 1,758,390	\$ 82,804	\$ 1,841,194

CITY OF HUNTINGTON WOODS, MICHIGAN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2022

	Equipment Fund	Post Retirement Benefits Fund	Total
OPERATING REVENUES			
Charges for services	\$ 324,430	\$ 173,360	\$ 497,790
OPERATING EXPENSES			
Operations and maintenance	164,018	-	164,018
Retiree healthcare and other	-	819,154	819,154
Depreciation	333,816	-	333,816
TOTAL OPERATING EXPENSES	497,834	819,154	1,316,988
OPERATING (LOSS)	(173,404)	(645,794)	(819,198)
NONOPERATING REVENUES (EXPENSES)			
Investment losses	(25,862)	(30,888)	(56,750)
Interest expense and fees	(1,193)	-	(1,193)
Gain on disposal of capital assets	74,484	-	74,484
TOTAL NONOPERATING REVENUES (EXPENSES)	47,429	(30,888)	16,541
(LOSS) BEFORE TRANSFERS	(125,975)	(676,682)	(802,657)
TRANSFERS			
Transfers in	250,000	623,810	873,810
CHANGE IN NET POSITION	124,025	(52,872)	71,153
Net position, beginning of year	1,634,365	135,676	1,770,041
Net position, end of year	\$ 1,758,390	\$ 82,804	\$ 1,841,194

**CITY OF HUNTINGTON WOODS, MICHIGAN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

	Equipment Fund	Post Retirement Benefits Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts for interfund services provided	\$ 324,430	\$ 173,360	\$ 497,790
Payments to employees for services	(86,024)	(331,242)	(417,266)
Payments for goods and services	(61,226)	(485,619)	(546,845)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>177,180</u>	<u>(643,501)</u>	<u>(466,321)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund transfers	<u>250,000</u>	<u>623,810</u>	<u>873,810</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(147,883)	-	(147,883)
Proceeds from sale of capital assets	82,433	-	82,433
Principal paid on debt	(38,962)	-	(38,962)
Interest paid on debt	(1,193)	-	(1,193)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(105,605)</u>	<u>-</u>	<u>(105,605)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	(293,165)	(31,685)	(324,850)
Maturity of investments	<u>19,806</u>	<u>36,241</u>	<u>56,047</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(273,359)</u>	<u>4,556</u>	<u>(268,803)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>48,216</u>	<u>(15,135)</u>	<u>33,081</u>
Cash and cash equivalents, beginning of year	<u>19,108</u>	<u>15,135</u>	<u>34,243</u>
Cash and cash equivalents, end of year	<u>\$ 67,324</u>	<u>\$ -</u>	<u>\$ 67,324</u>
Reconciliation of operating (loss) to net cash provided (used) by operating activities			
Operating (loss)	\$ (173,404)	\$ (645,794)	\$ (819,198)
Adjustments to reconcile operating (loss) to net cash provided (used) by operating activities			
Depreciation	333,816	-	333,816
Decrease in:			
Prepays	-	1,724	1,724
Increase (decrease) in:			
Accounts payable	16,979	(1,878)	15,101
Accrued liabilities	(211)	112	(99)
Compensated absences	-	2,335	2,335
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 177,180</u>	<u>\$ (643,501)</u>	<u>\$ (466,321)</u>

**CITY OF HUNTINGTON WOODS, MICHIGAN
CUSTODIAL FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2022**

	<u>Tax Collections</u>	<u>Friends of the Library</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 15,165	\$ 15,165
LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted for other organizations	<u>\$ -</u>	<u>\$ 15,165</u>	<u>\$ 15,165</u>

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**CITY OF HUNTINGTON WOODS, MICHIGAN
CUSTODIAL FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2022**

	<u>Tax Collections</u>	<u>Friends of the Library</u>	<u>Total</u>
ADDITIONS			
Property tax collections for other governmental units	\$ 9,664,134	\$ -	\$ 9,664,134
Other additions	<u>-</u>	<u>8,299</u>	<u>8,299</u>
TOTAL ADDITIONS	<u>9,664,134</u>	<u>8,299</u>	<u>9,672,433</u>
DEDUCTIONS			
Property tax distributions to other governmental units	9,664,134	-	9,664,134
Other deductions	<u>-</u>	<u>2,100</u>	<u>2,100</u>
TOTAL DEDUCTIONS	<u>9,664,134</u>	<u>2,100</u>	<u>9,666,234</u>
NET INCREASE IN FIDUCIARY NET POSITION	-	6,199	6,199
Net position, beginning of year	<u>-</u>	<u>8,966</u>	<u>8,966</u>
Net position, end of year	<u>\$ -</u>	<u>\$ 15,165</u>	<u>\$ 15,165</u>

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STATISTICAL SECTION

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STATISTICAL SECTION INDEX

This part of the City of Huntington Woods' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
<u>Financial Trends</u>	112-119
These schedules contain trend information to help the reader understand how the City's financial performance has changed.	
<u>Revenue Capacity</u>	120-126
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	
<u>Debt Capacity</u>	127-130
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
<u>Demographic and Economic Information</u>	131-133
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
<u>Operating Information</u>	134-137
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

Sources

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**CITY OF HUNTINGTON WOODS, MICHIGAN
NET POSITION BY COMPONENT (UNAUDITED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities				
Net position, invested in capital assets	\$ 17,680,106	\$ 18,807,744	\$ 20,306,882	\$ 23,393,781
Restricted	1,121,696	1,118,423	1,431,856	2,097,767
Unrestricted	<u>3,530,883</u>	<u>3,898,844</u>	<u>(8,277,635)</u>	<u>(10,296,258)</u>
Total governmental activities net position	<u><u>\$ 22,332,685</u></u>	<u><u>\$ 23,825,011</u></u>	<u><u>\$ 13,461,103</u></u>	<u><u>\$ 15,195,290</u></u>
Business-type activities				
Net position, invested in capital assets	\$ 3,888,654	\$ 3,796,684	\$ 4,081,175	\$ 3,997,472
Unrestricted	<u>1,362,627</u>	<u>1,413,125</u>	<u>1,231,149</u>	<u>1,463,310</u>
Total business-type activities net position	<u><u>\$ 5,251,281</u></u>	<u><u>\$ 5,209,809</u></u>	<u><u>\$ 5,312,324</u></u>	<u><u>\$ 5,460,782</u></u>
Primary government				
Net Investment in capital assets	\$ 21,568,760	\$ 22,604,428	\$ 24,388,057	\$ 27,391,253
Restricted	1,121,696	1,118,423	1,431,856	2,097,767
Unrestricted	<u>4,893,510</u>	<u>5,311,969</u>	<u>(7,046,486)</u>	<u>(8,832,948)</u>
Total primary government net position	<u><u>\$ 27,583,966</u></u>	<u><u>\$ 29,034,820</u></u>	<u><u>\$ 18,773,427</u></u>	<u><u>\$ 20,656,072</u></u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 18,562,423	\$ 22,471,311	\$ 19,343,185	\$ 18,512,674	\$ 18,344,655	\$ 20,054,910
6,128,154	4,336,126	2,033,374	2,358,986	3,038,286	2,728,887
<u>(10,302,305)</u>	<u>(23,991,912)</u>	<u>(15,894,345)</u>	<u>(15,310,654)</u>	<u>(13,188,383)</u>	<u>(11,696,866)</u>
<u>\$ 14,388,272</u>	<u>\$ 2,815,525</u>	<u>\$ 5,482,214</u>	<u>\$ 5,561,006</u>	<u>\$ 8,194,558</u>	<u>\$ 11,086,931</u>
\$ 3,932,000	\$ 4,084,636	\$ 4,245,503	\$ 5,761,094	\$ 6,411,662	\$ 6,456,904
1,758,248	1,836,108	550,258	473,820	1,086,432	1,173,813
<u>\$ 5,690,248</u>	<u>\$ 5,920,744</u>	<u>\$ 4,795,761</u>	<u>\$ 6,234,914</u>	<u>\$ 7,498,094</u>	<u>\$ 7,630,717</u>
\$ 22,494,423	\$ 26,555,947	\$ 23,588,688	\$ 24,273,768	\$ 24,756,317	\$ 26,511,814
6,128,154	4,336,126	2,033,374	2,358,986	3,038,286	2,728,887
<u>(8,544,057)</u>	<u>(22,155,804)</u>	<u>(15,344,087)</u>	<u>(14,836,834)</u>	<u>(12,101,951)</u>	<u>(10,523,053)</u>
<u>\$ 20,078,520</u>	<u>\$ 8,736,269</u>	<u>\$ 10,277,975</u>	<u>\$ 11,795,920</u>	<u>\$ 15,692,652</u>	<u>\$ 18,717,648</u>

CITY OF HUNTINGTON WOODS, MICHIGAN
CHANGES IN NET POSITION (UNAUDITED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2013	2014	2015	2016
Expenses				
Governmental activities				
General government	\$ 4,073,818	\$ 3,219,263	\$ 3,509,607	\$ 2,308,876
Public safety	3,155,832	3,183,604	3,222,889	3,387,345
Public works/Streets	773,641	842,723	1,671,457	449,678
Recreation/Library	2,438,815	2,537,079	2,560,634	2,949,723
Interest on debt	482,619	448,602	471,953	426,606
Total governmental activities expenses	\$ 10,924,725	\$ 10,231,271	\$ 11,436,540	\$ 9,522,228
Business-type activities:				
Water and sewer	2,124,635	2,091,775	2,162,586	2,736,953
Total primary government expenses	\$ 13,049,360	\$ 12,323,046	\$ 13,599,126	\$ 12,259,181
Program Revenues				
Governmental activities				
Charges for services				
General government	\$ 503,394	\$ 592,498	\$ 949,342	\$ 1,215,049
Public safety	208,333	168,001	143,111	82,130
Public works	-	-	536,074	230,432
Recreation / Library	1,005,290	986,267	1,068,491	1,034,111
Operating grants and contributions	4,275	4,749	3,030	22,955
Capital grants and contributions	12,861	10,003	21,643	-
Total governmental activities program revenue	\$ 1,733,653	\$ 1,761,518	\$ 2,721,691	\$ 2,584,677
Business-type activities				
Charges for services	2,417,538	2,299,856	2,511,407	2,745,041
Total business-type activities program revenues	2,417,538	2,299,856	2,511,407	2,745,041
Total primary government program revenues	\$ 4,151,191	\$ 4,061,374	\$ 5,233,098	\$ 5,329,718
Net (Expenses)/Revenue				
Governmental activities	\$ (9,191,072)	\$ (8,469,753)	\$ (8,714,849)	\$ (6,937,551)
Business-type activities	\$ 292,903	\$ 208,081	\$ 348,821	\$ 8,088
Total primary government net expense	\$ (8,898,169)	\$ (8,261,672)	\$ (8,366,028)	\$ (6,929,463)
General Revenues and Other Changes in Nets Position				
Governmental activities				
Property taxes	\$ 5,662,130	\$ 5,769,462	\$ 5,940,391	\$ 6,133,390
Property tax - debt service	2,059,560	2,229,093	2,313,711	1,793,647
State shared revenue	526,067	539,886	549,411	549,493
Investment earnings	22,040	67,846	54,153	76,455
Miscellaneous	-	-	-	-
Gain or loss (disposable assets)	1,258,737	1,100,473	(280,515)	(6,824)
Transfers - internal activities	262,425	255,319	254,446	125,577
Total governmental activities	\$ 9,790,959	\$ 9,962,079	\$ 8,831,597	\$ 8,671,738
Business-type activities				
Investment earnings	101	5,766	8,139	6,570
Transfers - internal activities	(262,425)	(255,319)	(254,446)	133,800
Total business-type activities	(262,324)	(249,553)	(246,307)	140,370
Total primary government	\$ 9,528,635	\$ 9,712,526	\$ 8,585,290	\$ 8,812,108
Cumulative effect in accounting change - Gov Activities	\$ -	\$ -	\$ -	\$ -
Change in Net Position				
Governmental activities	\$ 599,887	\$ 1,492,326	\$ 116,748	\$ 1,734,187
Business-type activities	30,579	(41,472)	102,514	148,458
Net Position - Beginning as restated	\$ -	\$ -	\$ 18,554,165	\$ 18,773,427
Total primary government	\$ 630,466	\$ 1,450,854	\$ 219,262	\$ 1,882,645
Net Position Ending	\$ 630,466	\$ 1,450,854	\$ 18,773,427	\$ 20,656,072

2017	2018	2019	2020	2021	2022
\$ 2,527,307	\$ 2,004,010	\$ 1,393,330	\$ 1,577,736	\$ 1,892,902	\$ 2,072,328
2,064,426	2,868,799	3,293,087	3,415,686	3,046,006	3,167,826
1,246,834	1,528,845	3,583,040	3,235,297	2,931,683	2,559,579
2,584,876	2,740,835	3,026,770	2,745,490	1,997,702	2,624,764
392,639	386,268	473,854	593,538	849,867	940,233
\$ 8,816,082	\$ 9,528,757	\$ 11,770,081	\$ 11,567,747	\$ 10,718,160	\$ 11,364,730
2,813,487	2,582,402	2,552,598	2,505,071	2,483,667	2,592,455
\$ 11,629,569	\$ 12,111,159	\$ 14,322,679	\$ 14,072,818	\$ 13,201,827	\$ 13,957,185
\$ 1,533,159	\$ 743,567	\$ 588,139	\$ 507,339	\$ 506,528	\$ 459,241
271,556	223,384	302,032	207,794	297,912	400,050
308,132	235,426	299,425	22,759	23,680	24,727
1,120,514	1,087,980	1,308,282	1,006,265	460,968	1,263,607
11,918	79,032	765,278	704,281	1,130,866	1,076,199
-	137,824	49,649	43,688	36,816	29,012
\$ 3,245,279	\$ 2,507,213	\$ 3,312,805	\$ 2,492,126	\$ 2,456,770	\$ 3,252,836
2,798,640	2,860,626	2,796,625	3,057,463	3,639,913	3,186,020
2,798,640	2,860,626	2,796,625	3,057,463	3,639,913	3,186,020
\$ 6,043,919	\$ 5,367,839	\$ 6,109,430	\$ 5,549,589	\$ 6,096,683	\$ 6,438,856
\$ (5,570,803)	\$ (7,021,544)	\$ (8,457,276)	\$ (9,075,621)	\$ (8,261,390)	\$ (8,111,894)
\$ (14,847)	\$ 278,224	\$ 244,027	\$ 552,392	\$ 1,156,246	\$ 593,565
\$ (5,585,650)	\$ (6,743,320)	\$ (8,213,249)	\$ (8,523,229)	\$ (7,105,144)	\$ (7,518,329)
\$ 6,409,700	\$ 6,539,272	\$ 6,835,593	\$ 7,276,634	\$ 8,148,755	\$ 8,222,693
1,026,868	1,474,536	1,444,316	1,541,962	1,911,440	1,855,131
573,630	594,811	620,363	605,008	690,416	760,900
48,235	122,929	275,392	391,514	125,523	(298,309)
(3,054,456)	-	139,874	178,722	115,958	69,148
(240,192)	58,850	(150,634)	(839,427)	(97,150)	394,704
\$ 4,763,785	\$ 8,790,398	\$ 9,164,904	\$ 9,154,413	\$ 10,894,942	\$ 11,004,267
4,121	11,122	39,161	47,334	9,784	(66,238)
240,192	(58,850)	150,634	839,427	97,150	(394,704)
244,313	(47,728)	189,795	886,761	106,934	(460,942)
\$ 5,008,098	\$ 8,742,670	\$ 9,354,699	\$ 10,041,174	\$ 11,001,876	\$ 10,543,325
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (807,018)	\$ 1,768,854	\$ 707,628	\$ 78,792	\$ 2,633,552	\$ 2,892,373
229,466	230,496	433,822	1,439,153	1,263,180	132,623
\$ 20,656,072	\$ 6,736,919	\$ 9,136,525	\$ 10,277,975	\$ 11,795,920	\$ 15,692,652
\$ (577,552)	\$ 1,999,350	\$ 1,141,450	\$ 1,517,945	\$ 3,896,732	\$ 3,024,996
\$ 20,078,520	\$ 8,736,269	\$ 10,277,975	\$ 11,795,920	\$ 15,692,652	\$ 18,717,648

**CITY OF HUNTINGTON WOODS, MICHIGAN
FUND BALANCES, GOVERNMENTAL FUNDS (UNAUDITED)
LAST TEN FISCAL YEARS**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nonspendable	\$ 168,916	\$ 143,268	\$ 132,848	\$ 103,220
Restricted	-	-	-	-
Committed	835,141	1,356,823	993,773	1,053,674
Assigned	206,674	208,232	209,592	200,818
Unassigned	<u>1,325,324</u>	<u>1,401,826</u>	<u>1,139,107</u>	<u>1,306,299</u>
Total General Fund	<u>2,536,055</u>	<u>3,110,149</u>	<u>2,475,320</u>	<u>2,664,011</u>
All Other Governmental Funds				
Nonspendable	-	-	-	-
Restricted	1,976,615	4,699,354	1,699,416	2,129,708
Committed	4,500	4,500	4,500	-
Assigned	<u>920,995</u>	<u>990,788</u>	<u>826,485</u>	<u>606,806</u>
Total other governmental funds	<u>2,902,110</u>	<u>5,694,642</u>	<u>2,530,401</u>	<u>2,736,514</u>
Total Governmental Funds	<u>\$ 5,438,165</u>	<u>\$ 8,804,791</u>	<u>\$ 5,005,721</u>	<u>\$ 5,400,525</u>

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<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 77,796	\$ 75,852	\$ 80,671	\$ 212,113	\$ 117,002	\$ 146,508
-	123,321	301,571	282,066	294,702	418,185
1,110,594	1,172,313	1,256,882	1,192,005	1,248,431	1,252,457
-	-	-	-	-	-
<u>1,645,220</u>	<u>1,755,247</u>	<u>1,623,221</u>	<u>1,625,551</u>	<u>2,273,236</u>	<u>2,070,328</u>
2,833,610	3,126,733	3,262,345	3,311,735	3,933,371	3,887,478
-	-	1,171	700	3,735	29,364
5,049,703	4,212,805	9,842,329	20,134,822	17,143,003	14,682,820
-	-	-	-	-	-
<u>668,281</u>	<u>682,236</u>	<u>875,875</u>	<u>1,141,832</u>	<u>1,635,174</u>	<u>1,930,591</u>
5,717,984	4,895,041	10,719,375	21,277,354	18,781,912	16,642,775
<u>\$ 8,551,594</u>	<u>\$ 8,021,774</u>	<u>\$ 13,981,720</u>	<u>\$ 24,589,089</u>	<u>\$ 22,715,283</u>	<u>\$ 20,530,253</u>

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**CITY OF HUNTINGTON WOODS, MICHIGAN
CHANGES IN FUND BALANCES (UNAUDITED)
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenues				
Property Taxes	\$ 7,721,690	\$ 7,998,556	\$ 8,254,102	\$ 7,927,037
Licenses and permits	269,542	335,440	362,019	292,808
Intergovernmental	900,917	963,349	975,988	969,807
Charges for services	68,630	69,723	130,608	137,603
Aquatic Club charges	215,591	178,911	149,203	214,683
Program fees	730,343	748,342	828,612	751,532
Fines and forfeits	287,122	264,246	162,928	160,718
Investment income	19,803	58,276	54,152	67,729
Other	824,797	731,083	661,744	615,745
Total revenues	11,038,435	11,347,926	11,579,356	11,137,662
Expenditures				
General government	1,439,464	1,442,701	1,875,418	1,017,647
Public safety	3,107,956	3,158,098	3,308,232	3,240,419
Public works / Major Local Streets	874,862	949,755	1,407,961	1,396,969
Recreation and Cultural	669,130	2,172,617	2,303,759	2,418,115
Capital outlay	1,519,142	1,231,650	3,540,722	567,429
Debt service				
Principal	1,785,516	1,940,373	2,005,394	1,206,350
Interest	461,542	494,235	471,953	425,450
Total expenditures	9,857,612	11,389,429	14,913,439	10,272,379
Excess of revenues over (under) expenditures	1,180,823	(41,503)	(3,334,083)	865,283
Other Financing Sources (Uses)				
Proceeds from long-term debt	-	3,769,328	-	-
Debt defeasement/underwriter discount	-	-	-	-
Transfers - in	1,496,514	1,438,071	1,399,076	1,466,828
Transfers - out	(1,678,176)	(1,799,270)	(1,583,548)	(1,937,307)
Total other financing sources (uses)	(181,662)	3,408,129	(184,472)	(470,479)
Extraordinary Item				
Flood Grants and Reimbursements	-	-	1,221,193	-
Flood Related Expenditures	-	-	1,501,708	-
Net Flood Loss	-	-	(280,515)	-
Net changes in fund balances	\$ 999,161	\$ 3,366,626	\$ (3,799,070)	\$ 394,804
Debt service as a percentage of noncapital expenditures	24.67%	23.88%	22.92%	21.67%

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>
\$ 7,436,568	\$ 8,013,808	\$ 8,279,909	\$ 8,818,596	\$ 10,060,195	\$ 10,077,824
280,163	235,330	308,323	209,650	303,484	405,728
1,056,188	1,234,725	1,411,253	1,344,273	1,905,908	1,928,075
348,908	226,124	300,326	289,459	287,616	286,106
227,784	291,655	274,670	233,105	91,687	436,471
789,633	880,001	902,349	686,494	205,817	752,610
171,209	234,253	152,839	108,205	81,839	79,683
42,417	114,078	275,392	391,514	125,523	(298,309)
735,248	686,053	723,282	404,670	386,793	194,211
11,088,118	11,916,027	12,628,343	12,485,966	13,448,862	13,862,399
1,083,856	1,251,841	1,408,085	1,353,377	1,447,571	1,477,689
3,197,637	3,020,549	3,367,299	3,482,635	3,563,664	3,719,339
1,446,559	1,651,936	1,690,762	1,672,769	1,728,367	1,839,309
2,470,497	2,576,756	2,707,397	2,441,989	1,857,245	2,559,247
893,201	1,770,918	2,892,780	1,553,129	3,319,885	3,013,785
1,218,715	1,131,040	1,158,590	1,248,920	1,569,253	2,030,054
385,749	423,457	455,457	599,871	947,413	936,020
10,696,214	11,826,497	13,680,370	12,352,690	14,433,398	15,575,443
391,904	89,530	(1,052,027)	133,276	(984,536)	(1,713,044)
3,691,961	-	7,390,000	11,375,000	-	748,000
-	-	417,277	620,480	-	(740,880)
1,264,509	1,498,080	1,700,280	1,741,781	2,998,024	2,628,554
(2,197,305)	(2,117,430)	(2,495,584)	(3,263,168)	(3,887,294)	(3,107,660)
2,759,165	(619,350)	7,011,973	10,474,093	(889,270)	(471,986)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 3,151,069	\$ (529,820)	\$ 5,959,946	\$ 10,607,369	\$ (1,873,806)	\$ (2,185,030)
16.78%	15.00%	14.02%	16.42%	21.63%	23.71%

**CITY OF HUNTINGTON WOODS, MICHIGAN
TAX REVENUES BY SOURCE (UNAUDITED)
GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

Year Ended June 30	General Property Taxes	Property Tax Debt Service	Sales and Use Tax	Total
2013	\$ 5,662,130	\$ 2,059,560	\$ 526,067	\$ 8,247,757
2014	5,769,462	2,229,093	539,886	8,538,441
2015	5,923,050	2,313,685	549,411	8,786,146
2016	6,029,645	1,766,165	549,493	8,345,303
2017	6,357,383	1,043,965	573,630	7,974,978
2018	6,514,292	1,474,536	594,811	8,583,639
2019	6,801,828	1,444,318	620,363	8,866,509
2020	7,042,316	1,750,138	605,008	9,397,462
2021	8,128,220	1,911,439	690,416	10,730,075
2022	8,337,732	1,698,739	685,669	10,722,140
Change 2013-2022	47%	-18%	30%	30%

**CITY OF HUNTINGTON WOODS, MICHIGAN
STATE EQUALIZED VALUE AND ESTIMATED
ACTUAL VALUE OF TAXABLE PROPERTY (UNAUDITED)
LAST TEN FISCAL YEARS**

Tax Year	Real Property			Personal Property			Total		Tax Rate Mills
	State Equalized Value	Taxable Value	Estimated Actual Value	State Equalized Value	Taxable Value	Estimated Actual Value	State Equalized Value	Taxable Value	
2013	\$ 317,679,190	\$ 295,092,160	\$ 635,358,380	\$ 3,815,660	\$ 3,815,660	\$ 7,631,320	\$ 321,494,850	\$ 298,907,820	25.5963
2014	355,054,620	304,535,520	710,109,240	4,245,510	4,245,510	8,491,020	359,300,130	308,781,030	26.0592
2015	409,664,400	317,138,070	819,328,800	4,330,700	4,330,700	8,661,400	413,995,100	321,468,770	25.9712
2016	449,601,660	326,331,330	899,203,320	4,451,010	4,451,010	8,902,020	454,052,670	330,782,340	23.7381
2017	475,272,250	338,377,770	950,544,500	4,311,370	4,311,370	8,622,740	479,583,620	342,689,140	22.4961
2018	485,739,160	352,795,870	971,478,320	5,275,840	5,275,840	10,551,680	491,015,000	358,071,710	22.5712
2019	507,947,030	367,829,580	1,015,894,060	5,424,980	5,424,980	10,849,960	513,372,010	373,254,560	23.0029
2020	528,385,340	382,594,850	1,056,770,680	6,457,860	6,457,860	12,915,720	534,843,200	389,052,710	25.3132
2021	537,958,650	396,521,990	1,075,917,300	6,980,920	6,980,920	13,961,840	544,939,570	403,502,910	24.5767
2022	549,210,680	415,287,910	1,098,421,360	6,587,320	6,587,320	13,174,640	555,798,000	421,875,230	24.2612

Source: Oakland County Assessor

The city's operating millage rate is limited to 26.1829 mills, reduced by Headlee to current operating millage rate of 16.6202
The city levies the maximum as authorized under the Headlee tax limitation formula

CITY OF HUNTINGTON WOODS, MICHIGAN
STATE EQUALIZED AND TAXABLE VALUES BY CLASS (UNAUDITED)
LAST EIGHT FISCAL YEARS

An analysis of **State Equalized Valuation** is as follows:

	BY CLASS							
	2022	2021	2020	2019	2018	2017	2016	2015
Real Property	\$ 549,210,680	\$ 537,958,650	\$ 528,385,340	\$ 507,947,030	\$ 485,867,200	\$ 475,403,710	\$ 449,733,810	\$ 409,797,890
Personal Property	6,587,320	6,980,920	6,457,860	5,424,980	5,147,800	4,179,910	4,318,860	4,197,210
TOTAL	\$ 555,798,000	\$ 544,939,570	\$ 534,843,200	\$ 513,372,010	\$ 491,015,000	\$ 479,583,620	\$ 454,052,670	\$ 413,995,100

	BY USE							
	2022	2021	2020	2019	2018	2017	2016	2015
Residential	\$ 539,640,530	\$ 528,883,680	\$ 519,621,010	\$ 500,001,710	\$ 478,159,040	\$ 467,761,240	\$ 442,567,320	\$ 402,953,020
Commercial	9,570,150	9,074,970	8,764,330	7,945,320	7,708,160	7,642,470	7,166,490	6,844,870
Personal Property	6,587,320	6,980,920	6,457,860	5,424,980	5,147,800	4,179,910	4,318,860	4,197,210
TOTAL	\$ 555,798,000	\$ 544,939,570	\$ 534,843,200	\$ 513,372,010	\$ 491,015,000	\$ 479,583,620	\$ 454,052,670	\$ 413,995,100

An analysis of **Taxable Valuation** is as follows:

	BY CLASS							
	2022	2021	2020	2019	2018	2017	2016	2015
Real Property	\$ 415,287,910	\$ 396,521,990	\$ 382,594,850	\$ 367,829,580	\$ 352,923,910	\$ 338,509,230	\$ 326,463,480	\$ 317,271,570
Personal Property	6,587,320	6,980,920	6,457,860	5,424,980	5,147,800	4,179,910	4,318,860	4,197,210
TOTAL	\$ 421,875,230	\$ 403,502,910	\$ 389,052,710	\$ 373,254,560	\$ 358,071,710	\$ 342,689,140	\$ 330,782,340	\$ 321,468,780

	BY USE							
	2022	2021	2020	2019	2018	2017	2016	2015
Residential	\$ 407,843,190	\$ 389,434,620	\$ 375,705,390	\$ 361,246,090	\$ 346,301,530	\$ 331,891,680	\$ 320,025,480	\$ 310,850,780
Commercial	7,444,720	7,087,370	6,889,460	6,583,490	6,622,380	6,617,550	6,438,000	6,420,790
Personal Property	6,587,320	6,980,920	6,457,860	5,424,980	5,147,800	4,179,910	4,318,860	4,197,210
TOTAL	\$ 421,875,230	\$ 403,502,910	\$ 389,052,710	\$ 373,254,560	\$ 358,071,710	\$ 342,689,140	\$ 330,782,340	\$ 321,468,780

**CITY OF HUNTINGTON WOODS, MICHIGAN
PROPERTY TAX RATES - ALL DIRECT AND
OVERLAPPING GOVERNMENTS (UNAUDITED)
(PER \$1,000 OF TAXABLE VALUE)
LAST TEN FISCAL YEARS**

Fiscal Year	City Direct Rate				Overlapping Rates					GWK Drain
	Operating	Act 345 Pension	Debt Service	Total Direct	School Districts		Community College	Intermediate School District	County	
					Berkley	Royal Oak				
2013: Homestead (1)	19.3490		6.2473	25.5963	10.7167	13.7300	1.5844	3.3690	5.5361	0.7916
2013: Non-Homestead	19.3490		6.2473	25.5963	28.7167	31.7300	1.5844	3.3690	5.5361	0.7916
2014: Homestead (1)	19.3490		6.7102	26.0592	10.7367	13.7300	1.5844	3.3690	5.5361	0.7673
2014: Non-Homestead	19.3490		6.7102	26.0592	28.7367	31.7300	1.5844	3.3690	5.5361	0.7673
2015: Homestead (1)	19.1989		6.7723	25.9712	10.7353	13.1928	1.5844	3.3690	5.9461	0.7437
2015: Non-Homestead	19.1989		6.7723	25.9712	28.7353	31.1928	1.5844	3.3690	5.9461	0.7437
2016: Homestead (1)	18.9812		4.7569	23.7381	13.7269	13.3842	1.5819	3.3633	5.7432	0.8312
2016: Non-Homestead	18.9812		4.7569	23.7381	31.7269	31.3842	1.5819	3.3633	4.8460	0.8312
2017: Homestead (1)	18.9372		3.5589	22.4961	13.6993	12.6960	1.5555	3.3079	5.7712	0.6630
2017: Non-Homestead	18.9372		3.5589	22.4961	31.6993	30.6960	1.5555	3.3079	5.7712	0.6630
2018: Homestead (1)	19.1259		3.4453	22.5712	13.6843	12.5245	1.5431	3.2813	5.7805	0.6206
2018: Non-Homestead	19.1259		3.4453	22.5712	30.6843	30.5245	1.5431	3.2813	5.7805	0.6206
2019: Homestead (1)	18.8707		4.1322	23.0029	12.7000	12.0511	1.5303	3.2539	5.7725	0.5579
2019: Non-Homestead	18.8707		4.1322	23.0029	30.0849	30.0511	1.5303	3.2539	5.7725	0.5579
2020: Homestead (1)	18.6138	2.2993	4.1322	25.3132	12.1038	12.2372	1.5184	3.2280	5.7343	0.5169
2020: Non-Homestead	18.6138	2.2993	4.1322	25.3132	30.1038	30.2372	1.5184	3.2280	5.7343	0.5169
2021: Homestead (1)	18.3307	1.9999	4.2461	24.5767	12.0524	11.3966	1.5057	3.2012	5.8309	0.3560
2021: Non-Homestead	18.3307	1.9999	4.2461	24.5767	30.0524	29.3966	1.5057	3.2012	5.8309	0.3560
2022: Homestead (1)	18.1508	2.0317	3.8999	24.0824	12.0098	9.9331	1.4891	3.1658	5.7577	0.1788
2022: Non-Homestead	18.1508	2.0317	3.8999	24.0824	30.0098	27.9331	1.4891	3.1658	5.7577	0.1788

Source: Oakland County Assessor

The City's operating millage rate is limited to 26.1829 mills, reduced by Headlee to current operating millage rate of 16.6202

The City levies the maximum as authorized under the Headlee tax limitation formula

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Huntington Woods.

**CITY OF HUNTINGTON WOODS, MICHIGAN
TEN LARGEST TAXPAYERS (UNAUDITED)
CURRENT YEAR AND TEN YEARS AGO**

Taxpayer/Type of Business	Taxable Value	Rank	Percent of Total City Taxable Value	Taxable Value	Rank	Percent of Total City Taxable Value
		2022			2012	
Consumers Energy-Utility	\$ 3,993,720	1	0.95%	\$ 910,870	3	0.23%
NBD Bank	1,063,440	2	0.25%	948,430	2	0.24%
DTE Energy-Utility	969,660	3	0.23%	653,240	5	0.17%
Private Residence - Hendrie	1,156,370	4	0.27%	525,000	6	0.13%
26711 Woodward Ave. LLC	774,480	5	0.18%	457,070	7	0.12%
Kasco Equities-Property Mgmt	741,660	6	0.18%	685,110	4	0.17%
Private Residence - Borgman	960,000	7	0.23%			
Private Residence - Hendrie	752,200	8	0.18%	428,670	9	0.11%
Rite-Aid Corporation	465,560	9	0.11%			
Private Residence- Pembroke	445,150	10	0.11%			
Former Top 10 Taxpayers - various				4,608,390	1,810	1.17%
Ten Largest Taxpayers	11,322,240		2.69%	9,216,780		2.34%
Other Taxpayers	410,552,990			384,974,010		
Total Taxable Value	\$ 421,875,230			\$ 394,190,790		

Source: City of Huntington Woods Assessor

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**CITY OF HUNTINGTON WOODS, MICHIGAN
TAX INFORMATION (UNAUDITED)**

Taxes Due: July 1st

Payable:

City, County operating taxes, and school taxes are due and payable July 1st at the office of the City Treasurer. (The County parks, transportation and drain debt taxes are due and payable December 1st).

Penalties and Interest for Delinquency:

All City taxes paid on or before the 10th day of August shall be collected without additional charge. There shall be added to all taxes paid after the 10th day of August, one percent for each and every month that the amount remains unpaid; provided however, that if one-half of the City taxes are paid on or before the 10th day of August, the remaining one-half of the tax is due on or before the 31st day of October without additional charge, but should the latter one-half not be paid before the 31st day of October, then the taxes shall be subject to the charge of one percent per month from August 10th. County taxes are to be paid on or before the 14th day of February without additional charge. All County taxes paid after the 14th day of February shall be subject to a penalty of three percent. Commencing March 1st, taxes on real property are collected through the County Treasurer of Oakland County, who adds and retains a collection fee of four percent and, in addition adds interest at the rate of one percent per month to the date of payment.

Lien on Property:

Unpaid taxes, together with all charges thereon, become a continuing lien on the property assessed. The General Tax Law provides for disposition at public sale of real estate delinquent for taxes as follows:

Date of Sale	Delinquent Tax Property to be Sold
July 2020	Year 2015
July 2021	Year 2016
July 2022	Year 2017

State Land Sale:

The General Property Tax Act, Public Act 206 of 1893, as amended, requires the County Treasurer to foreclose on real property for failure to pay delinquent property taxes. One March 1st, following the year taxes went delinquent a \$175.00 fee and a \$18.00 recording fee will be added to the parcel. The interest rate on the unpaid balance increases to 1.5% per month retroactive to the previous March 1st. In February properties that are delinquent for two years will be taken to the Circuit Court for foreclosure. Property owners have 21 days from the foreclosure judgement date to redeem the property by paying all taxes, penalties, interest, and fees. After 21 days the State is granted first right of refusal to purchase property at the greater of minimum bid or fair market value. The City has second right of refusal to purchase property for a public purpose at the minimum bid price. The County may purchase property at the minimum bid price following the local unit decision not to purchase. Properties that are not purchased will be available for land sale. The land sale will be a live auction. Parcels will be sold as-is at time of auction. Minimum opening bid will be the sum of all delinquent taxes, including all interests, penalties, fees, and expenses.

**CITY OF HUNTINGTON WOODS, MICHIGAN
PROPERTY TAX LEVIES AND COLLECTIONS (UNAUDITED)
LAST TEN FISCAL YEARS**

Fiscal Year Ending June 30	Total Tax Levy	End of Year Current Tax Collections	Percent of Levy Collected Year of Levy	Delinquent Personal Property Tax Collections Subsequent	Total Tax Collections To Date	Total Percent of Levy Collected To Date
2013	\$ 7,765,959	\$ 7,758,079	99.90%	\$ 6,399	\$ 7,764,478	99.98%
2014	8,044,502	8,036,776	99.90%	6,655	8,043,431	99.99%
2015	8,261,481	8,253,972	99.91%	6,664	8,260,636	99.99%
2016	7,922,580	7,916,254	99.92%	6,535	7,922,789	100.00%
2017	7,433,654	7,426,288	99.90%	2,787	7,429,075	99.94%
2018	7,957,401	7,954,321	99.96%	2,330	7,956,651	99.99%
2019	8,331,782	8,316,013	99.81%	550	8,316,563	99.82%
2020	8,817,878	8,804,965	99.85%	512	8,805,477	99.86%
2021	10,063,100	10,046,988	99.84%	1,732	10,048,720	99.86%
2022	10,229,933	10,138,359	99.10%	1,792	10,140,151	99.12%

Source: Oakland County Assessor

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**CITY OF HUNTINGTON WOODS, MICHIGAN
RATIO OF OUTSTANDING DEBT BY TYPE (UNAUDITED)
LAST TEN FISCAL YEARS**

Year Ended June 30	Governmental Activities			Business- Type Activities	Total Primary Government	Percentage of Personal Income	Net Debt Per Capita
	General Obligation Bonds	GWK Drain Bonds	Installment Loans	Installment Loan			
2013	\$ 11,050,000	\$ 2,501,743	\$ 123,840	\$ 288,052	\$ 13,963,635	4.17%	\$ 2,238
2014	13,020,000	2,301,372	93,128	326,641	15,741,141	4.68%	2,523
2015	11,220,000	2,095,978	69,846	461,643	13,847,467	4.12%	2,220
2016	10,225,000	1,880,099	46,564	527,719	12,679,382	3.71%	2,033
2017	12,555,000	1,661,684	23,282	358,174	14,598,140	4.16%	2,340
2018	11,705,000	1,437,643	-	287,351	13,429,994	3.34%	2,153
2019	18,165,000	1,209,053	174,652	-	19,548,705	4.84%	3,134
2020	29,862,475	975,134	88,052	-	30,925,661	7.74%	4,958
2021	28,210,879	735,881	49,156	-	28,995,916	7.08%	4,648
2022	26,601,503	490,826	10,193	-	27,102,522	6.68%	4,243

Source: U.S. Census Department (population) see demographic and economic statistics schedule for details

Source: Michigan Department of Labor (per capita income) see demographic and economic statistical schedule for details

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**CITY OF HUNTINGTON WOODS, MICHIGAN
RATIO OF GENERAL BONDED DEBT OUTSTANDING (UNAUDITED)
LAST TEN FISCAL YEARS**

Fiscal Year Ending June 30	General Obligation Bonds	Less Available Debt Service Funds	Total	Percentage of Estimated Actual Value of Taxable Property	Net Bonded Debt per Capita
2013	\$ 11,050,000	\$ 811,304	\$ 10,238,696	3.32%	\$ 1,641
2014	13,020,000	792,122	12,227,878	3.80%	1,960
2015	11,220,000	843,221	10,376,779	3.14%	1,663
2016	10,225,000	1,252,177	8,972,823	2.62%	1,438
2017	12,555,000	892,350	11,662,650	3.26%	1,870
2018	11,705,000	640,889	11,064,111	2.96%	1,774
2019	18,165,000	721,897	17,443,103	4.48%	2,796
2020	29,862,475	986,485	28,875,990	7.16%	4,629
2021	28,210,879	1,456,034	26,754,845	6.63%	4,188
2022	26,601,503	1,262,852	25,338,651	6.01%	3,967

General Obligation Bonds in this table represent only those bonds serviced from property tax revenues

Source: City of Huntington Woods Assessor (estimated actual values)

Source: U.S. Census Department (population) see demographic and economic statistics schedule for details

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CITY OF HUNTINGTON WOODS, MICHIGAN
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (UNAUDITED)
JUNE 30, 2022

Name of Governmental Unit	Bonds/Debt Outstanding	Percentage Applicable to City	City's Share of Debt
City of Huntington Woods			
Direct Debt			
General Obligation-Capital Improvement Bonds	\$ 26,601,503	100%	\$ 26,601,503
Share of County Issued GWK Drain Bonds	490,826	100%	490,826
Installment Loans	10,193	100%	10,193
Total Direct Debt			<u>27,102,522</u>
Overlapping Debt			
Public Schools			
Berkley School District	47,345,000	32.98%	15,614,381
Royal Oak School District	41,955,000	0.01%	4,196
County	263,513,512	0.62%	1,633,784
Intermediate School District	42,045,000	0.62%	260,679
Oakland Community College	-	0.62%	-
Total Overlapping Debt			<u>17,513,040</u>
Total Direct and Overlapping Debt			<u><u>\$ 44,615,562</u></u>

Source: Percentages obtained from Municipal Advisory Council of Michigan

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Huntington Woods.

**CITY OF HUNTINGTON WOODS, MICHIGAN
COMPUTATION OF LEGAL DEBT MARGIN (UNAUDITED)
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016	2017
Debt Limit	\$ 32,149,485	\$ 35,930,013	\$ 41,399,510	\$ 45,405,267	\$ 47,958,362
Total net debt applicable to limit	\$ 14,729,662	\$ 13,161,696	\$ 13,016,344	\$ 11,764,763	\$ 13,701,540
Legal Debt Margin	\$ 17,419,823	\$ 22,768,317	\$ 28,383,166	\$ 33,640,504	\$ 34,256,822
Total net debt applicable to the limit as a percentage of the debt limit	45.82%	36.63%	31.44%	25.91%	28.57%
	2018	2019	2020	2021	2022
Debt Limit	\$ 49,101,500	\$ 51,337,201	\$ 53,484,320	\$ 54,493,957	\$ 55,579,800
Total net debt applicable to limit	\$ 12,420,222	\$ 18,453,044	\$ 29,485,055	\$ 28,946,760	\$ 25,829,477
Legal Debt Margin	\$ 36,681,278	\$ 32,884,157	\$ 23,999,265	\$ 25,547,197	\$ 29,750,323
Total net debt applicable to the limit as a percentage of the debt limit	25.29%	35.94%	55.13%	53.12%	46.47%

Legal Debt Margin Calculation for Fiscal Year 2022

State Equalized Valuation	\$ 555,798,000
Legal Debt Limit (10% of State Equalized Value)	\$ 55,579,800
Amount of Debt Applicable to Limit	27,092,329
Less: Amount Available in Debt Service Fund	1,262,852
Net General Obligation Debt Subject to Limitation	\$ 25,829,477
Legal Debt Margin amount available	\$ 29,750,323

State law limits the amount of city general obligation debt to 10% of state equalized value

**CITY OF HUNTINGTON WOODS, MICHIGAN
DEMOGRAPHIC STATISTICS (UNAUDITED)
LAST TEN FISCAL YEARS**

Year	Population	Personal Income	Per Capita Income	Mean Home Value	K-12 School Enrollment	Unemployment Rate
2013	6,238	\$ 335,036,742	\$ 53,709	\$ 263,088	1,301	2.9%
2014	6,332	336,222,868	53,453	294,041	1,325	2.9%
2015	6,290	336,219,370	54,322	339,267	1,303	2.9%
2016	6,290	341,685,380	55,789	372,341	1,069	2.9%
2017	6,290	350,910,885	63,429	393,600	1,048	4.7%
2018	6,334	401,761,200	63,600	402,268	1,036	3.7%
2019	6,317	403,599,447	63,891	420,660	1,040	3.7%
2020	6,312	399,770,520	63,335	422,530	986	8.7%
2021	6,388	409,406,920	64,090	422,284	1,025	3.2%
2022	6,388	405,625,224	63,498	423,608	1,025	3.7%

Source: U.S. Census Department (population)

Source: Bureau Of Labor Statistics (unemployment rates)

Source: NeighborhoodScout.com (personal income and per capita income)

Source: Berkley School District (school enrollment)

Source: ERI Economic Research Institute

**CITY OF HUNTINGTON WOODS, MICHIGAN
PRINCIPAL EMPLOYERS (UNAUDITED)
LAST TEN FISCAL YEARS**

Employer	2013			2014			2015			2016			2017		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Detroit Zoo	210	1	13.22%	203	1	12.83%	220	1	13.93%	220	1	13.93%	245	1	15.52%
Rackham Golf Course	26	4	1.64%	26	3	1.64%	30	3	1.90%	30	3	1.90%	32	3	2.03%
City of Huntington Woods	196	2	12.34%	196	2	12.39%	202	2	12.79%	211	2	13.36%	201	2	12.73%
Chase Bank	30	3	1.89%	25	4	1.58%	24	4	1.52%	24	4	1.52%	24	4	1.52%
Huntington Cleaners	20	5	1.26%	21	5	1.33%	20	5	1.27%	19	5	1.20%	18	5	1.14%
Largest Employers	482		30.35%	471		29.77%	496		31.41%	504		31.91%	520		32.94%
Forecasted Jobs SEMCOG	1,529		69.65%	1,558		70.23%	1,588		68.59%	1,582		68.09%	1,579		67.06%

Employer	2018			2019			2020			2021			2022		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Detroit Zoo	239	1	15.14%	240	1	15.20%	339	1	21.47%	240	1	9.20%	240	1	9.20%
Rackham Golf Course	25	4	1.58%	30	4	1.90%	30	3	1.90%	30	3	1.15%	30	3	1.15%
City of Huntington Woods	207	2	13.11%	201	2	12.73%	284	2	12.92%	112	2	4.29%	111	2	4.25%
Chase Bank	26	3	1.65%	14	3	0.89%	20	4	1.27%	20	4	0.77%	20	4	0.77%
Huntington Cleaners	18	5	1.14%	18	5	1.14%	18	5	1.14%	19	5	0.73%	19	5	0.73%
Largest Employers	515		32.62%	503		31.86%	611		38.70%	421		16.14%	420		16.10%
Forecasted Jobs SEMCOG	1,579		67.38%	1,579		68.14%	1,579		61.30%	2,610		83.86%	2,610		83.90%

Source: Huntington Woods Business Licenses & City Budget document

**CITY OF HUNTINGTON WOODS, MICHIGAN
FULL-TIME EQUIVALENT CITY GOVERNMENT
EMPLOYEES BY FUNCTION (UNAUDITED)
LAST TEN FISCAL YEARS**

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government	6	6	6	6	6	6	6	6	7	7
Public safety	18	18	18	18	18	19	19	18	18	19
Public works	8	10	10	10	9	8	8	8	8	8
Library	6	6	7	7	8	6	6	6	7	7
Recreation	32	30	31	31	34	35	35	35	31	30
Total	70	70	72	72	75	73	73	73	71	71

Source: City of Huntington Woods budget document

**CITY OF HUNTINGTON WOODS, MICHIGAN
OPERATING INDICATORS BY FUNCTION/PROGRAM (UNAUDITED)
LAST TEN FISCAL YEARS**

Function/Program	2013	2014	2015	2016	2017
General government					
Tax bills issued	2,567	2,576	2,532	2,515	2,510
Commission meetings held	16	16	17	19	16
Public Safety					
Physical arrests	295	430	298	542	353
Traffic violations	4,733	6,003	3,832	5,057	5,923
Parking violations	1,474	1,380	969	1,130	1,145
Emergency responses (medical runs)	220	215	228	217	127
Fire responses	94	80	66	126	147
Public Services					
Miles of streets plowed	25	25	25	25	25
Miles of streets reconstructed	1.12	1.04	0.69	0.76	0.05
Library					
Volumes in collection	70,552	73,171	69,106	62,089	50,615
Total volumes borrowed	68,542	73,082	61,646	53,996	61,118
Recreation					
Pool visitors	30,542	30,421	31,250	33,542	34,059
Camp participants	1,075	917	1,094	1,157	1,159
Class participants	6,542	5,290	5,766	6,409	5,935
Latchkey participants	192	198	202	192	201
Senior participants	1,509	1,468	1,711	1,881	1,877
Water & Sewer utility					
Average daily consumption (units)	667	623	540	570	591
Water main breaks	16	13	4	10	12
Transportation					
Individuals transported	3,675	2,717	3,672	5,169	3,896

Source: City department Heads

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
2,632	2,640	2,647	2,645	2,647
15	16	17	21	25
170	200	94	59	29
4,825	4,306	2,921	2,292	1,633
835	807	742	280	593
246	324	146	302	99
179	237	69	216	89
25	25	25	25	25
0.05	0.05	1.00	1.00	1.28
49,149	47,611	48,942	47,200	44,628
63,960	59,966	40,670	23,928	48,840
36,903	33,760	27,436	10,161	26,149
1,138	1,107	1,072	283	577
5,174	7,672	6,753	4,840	1,855
218	226	224	40	183
2,178	3,810	2,622	404	776
618	560	513	607	548
7	13	5	6	3
4,072	3,918	2,801	-	1,053

**CITY OF HUNTINGTON WOODS, MICHIGAN
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM (UNAUDITED)
LAST TEN FISCAL YEARS**

Function/program	2013	2014	2015	2016	2017
Public Safety					
Stations	1	1	1	1	1
Patrol units	5	5	5	5	5
Fire stations	1	1	1	1	1
Fire vehicles	2	2	2	2	2
Public Services					
Number of trucks	18	18	18	19	19
Miles of major streets	6.95	6.95	6.95	6.95	9.65
Miles of local streets	17.80	17.80	17.80	17.80	15.10
Recreation					
Number of parks	13	13	13	13	13
Acreage	13.5	13.5	13.5	13.5	13.5
Water utility					
Miles of water line	25	25	25	25	25
Wastewater utility					
Miles of sewer line	41.09	41.09	41.09	41.09	41.09
Transportation					
Number of vehicles	4	4	4	4	4

Source: City Budget document

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
1	1	1	1	1
5	5	5	5	5
1	1	1	1	1
2	2	2	2	2
19	19	18	18	18
9.65	9.65	9.65	9.65	9.65
15.10	15.10	15.10	15.10	15.10
13	13	13	13	13
13.5	13.5	13.5	13.5	13.5
25	25	25	25	25
41.09	41.09	41.09	41.09	41.09
4	4	3	3	3

DRAFT



City of Huntington Woods

Audit Presentation for the Year Ended June 30, 2022



Independent Auditor's Report



Government-wide Financial
Statements



Governmental Funds Financial
Statements



Proprietary Funds Financial
Statements



Upcoming Accounting
Pronouncement

Presentation Overview





Independent Auditor's Report

Pages 17-19



Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Huntington Woods, Michigan (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Huntington Woods, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



Government-wide Financial Statements

Pages 33-34



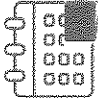



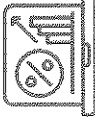


Governmental Funds Financial Statements

Page 36 and 38



Governmental Funds Balance Sheet

Snapshot	General Fund	Fund Balance Classifications	Unrestricted Fund Balance	Unrestricted Fund Balance/Expenditures
 <p>As of June 30, 2022</p> <ul style="list-style-type: none"> • Assets • Liabilities • Fund Balance 	 <p>Total Fund Balance</p> <ul style="list-style-type: none"> • \$3,887,478 	 <p>Five Possible Classifications</p> <ul style="list-style-type: none"> • Nonspendable • Restricted • Committed • Assigned • Unassigned 	 <p>Assigned + Unassigned</p> <ul style="list-style-type: none"> • As of June 30, 2022, General Fund does not have any assigned fund balance • Unassigned fund balance = \$2,070,328 	 <p>3.4 Months of Operations</p> <ul style="list-style-type: none"> • \$2,070,328/(\$5,392,281 + \$2,933,650) • 25% • GFOA recommends maintaining a minimum fund balance in the General Fund equal to 2 months of normal operations • 2/12 ~ 17%

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

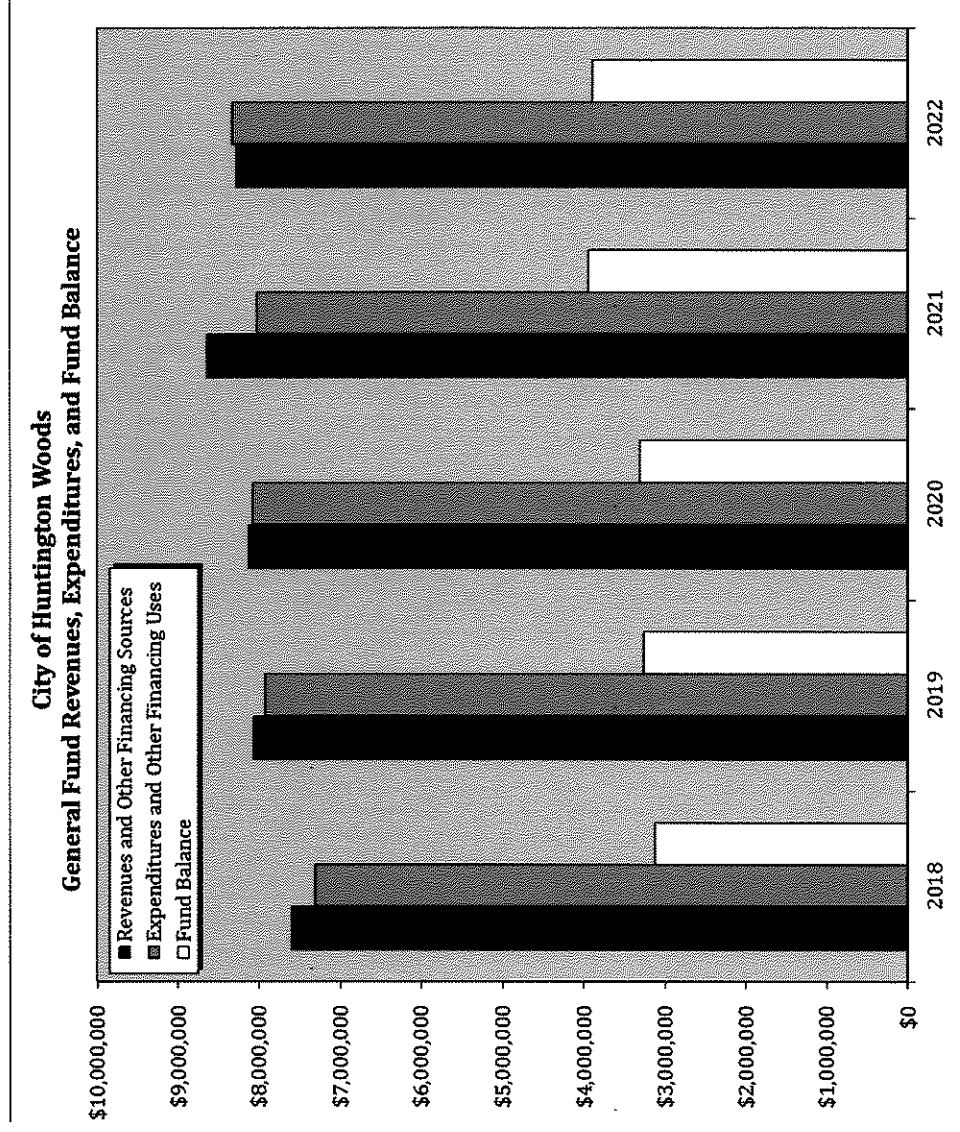
General Fund

Total Revenues = \$8,280,038

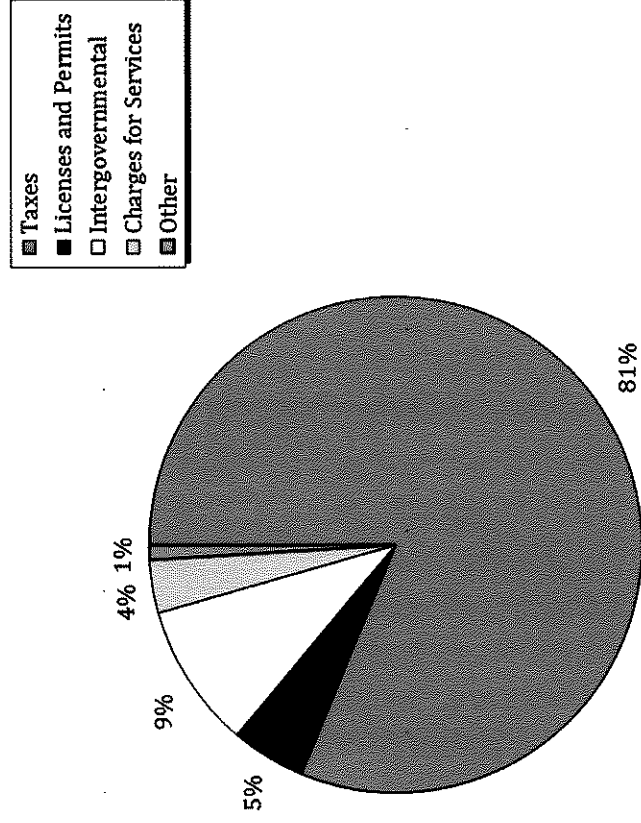
Expenditures = \$5,392,281

Other Financing Uses = (\$2,933,650)

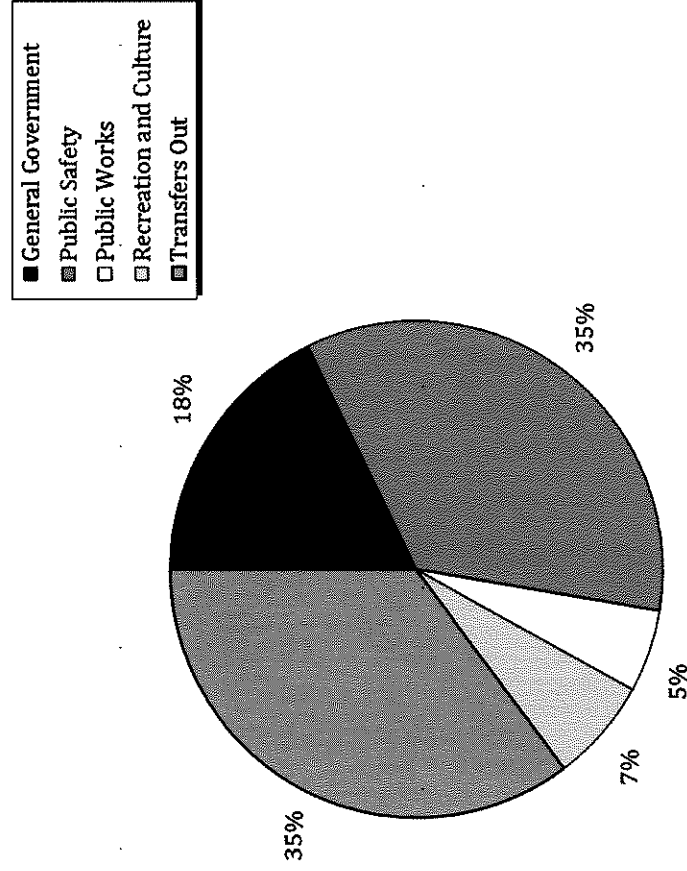
Net Change in Fund Balance = (\$45,893)



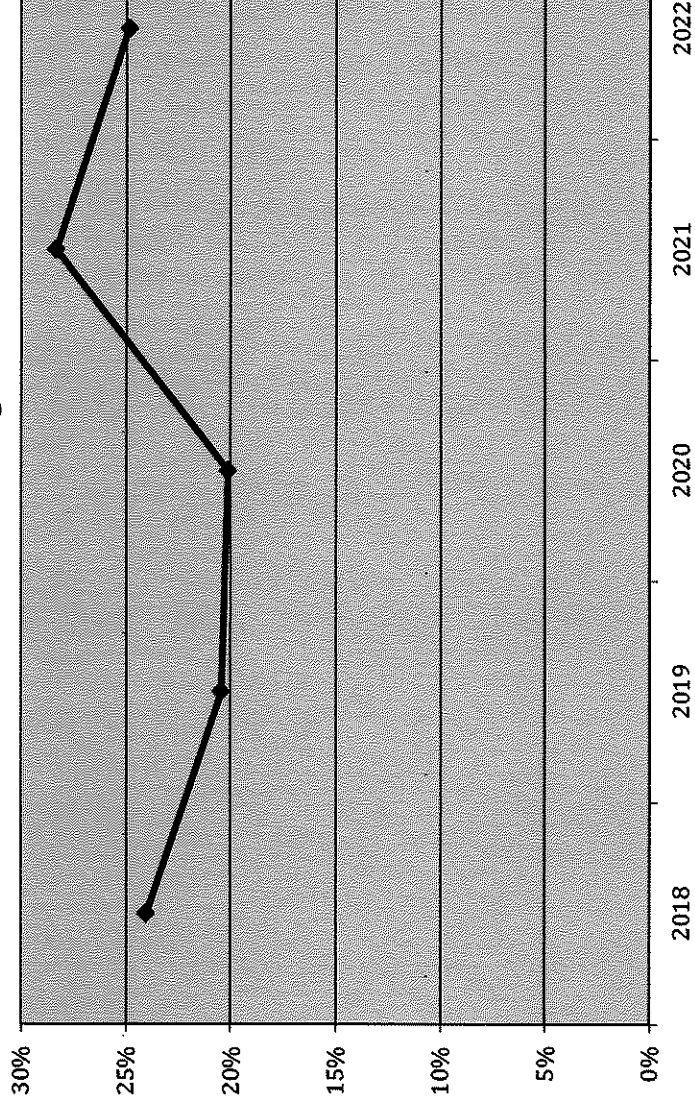
**City of Huntington Woods
General Fund Revenues and Other Financing Sources
2022**

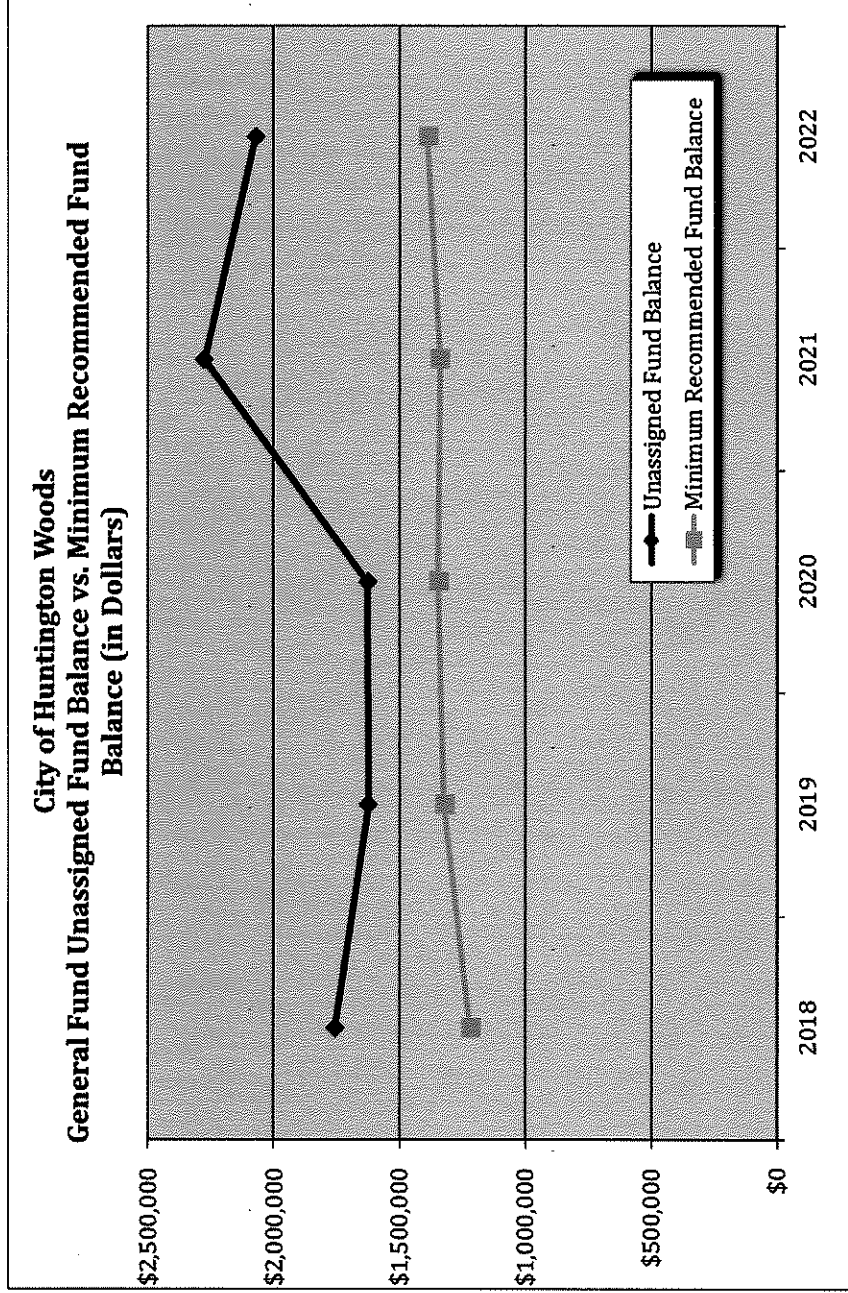


**City of Huntington Woods
General Fund Expenditures and Other Financing Uses
2022**



**City of Huntington Woods
General Fund Unassigned Fund Balance as a Percentage of Expenditures
and Other Financing Uses**







Proprietary Funds Financial Statements

Page 40-42



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Proprietary Funds Statement of Net Position

Snapshot



As of June 30,
2022

- Assets
- Deferred Outflows
- Liabilities
- Deferred Inflows
- Net Position

Water & Sewer Fund



Total Net Position

- \$7,630,717

Net Position Classifications



Three Possible Classifications

- Net investment in capital assets
- Restricted
- Unrestricted

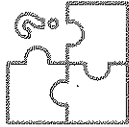
Unrestricted Net Position/Operating Expenses (less Depreciation)



5.9 Months of Operations

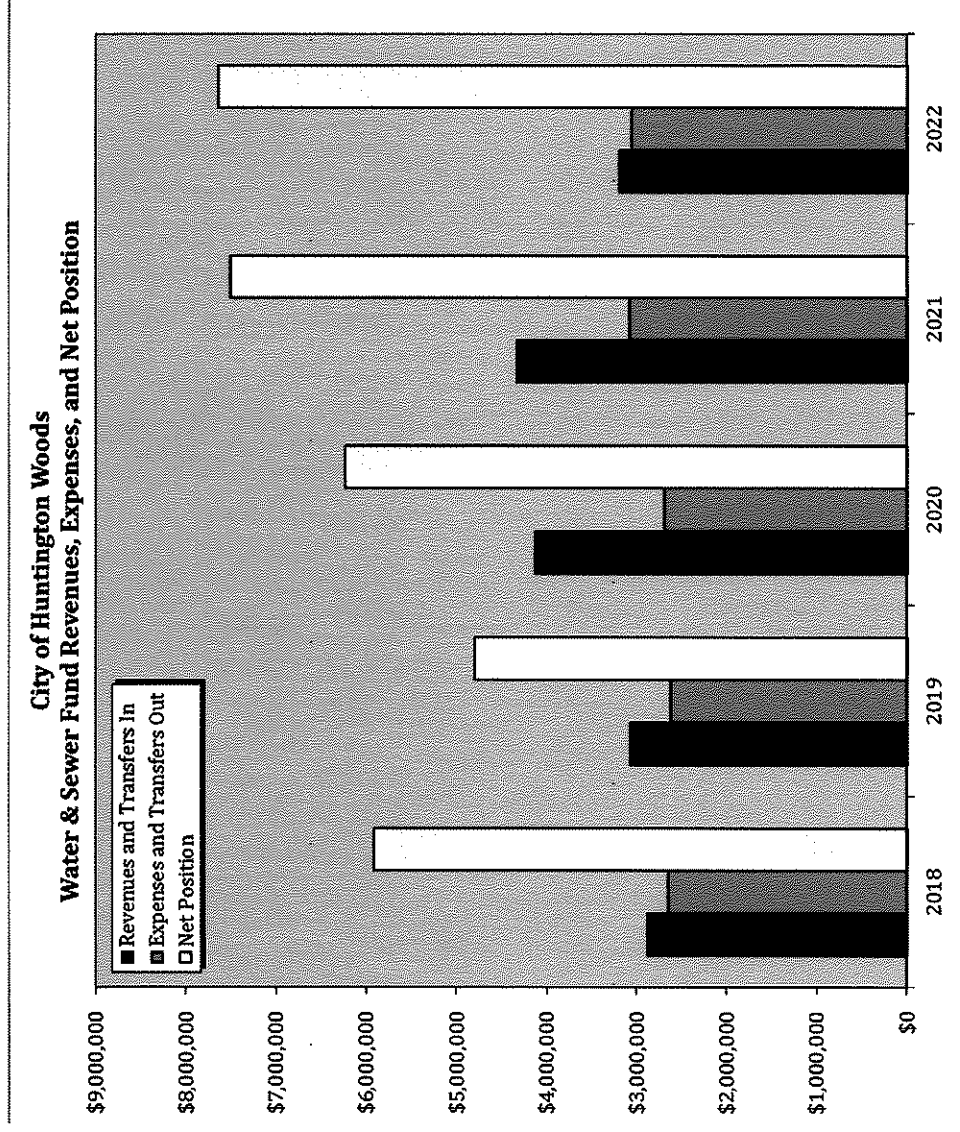
- \$1,173,813/(\$2,592,455 - \$214,047)
- Factor out depreciation expense as it's a non-cash expense

Other Considerations

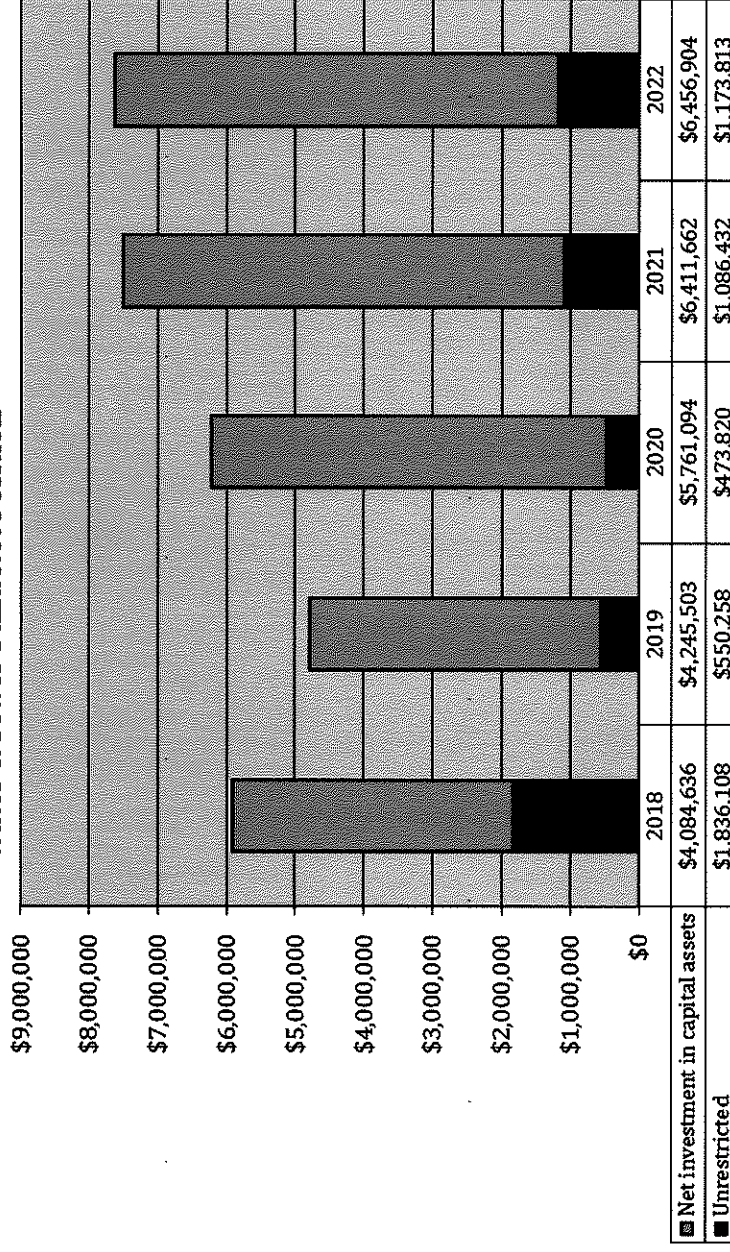


Three Components

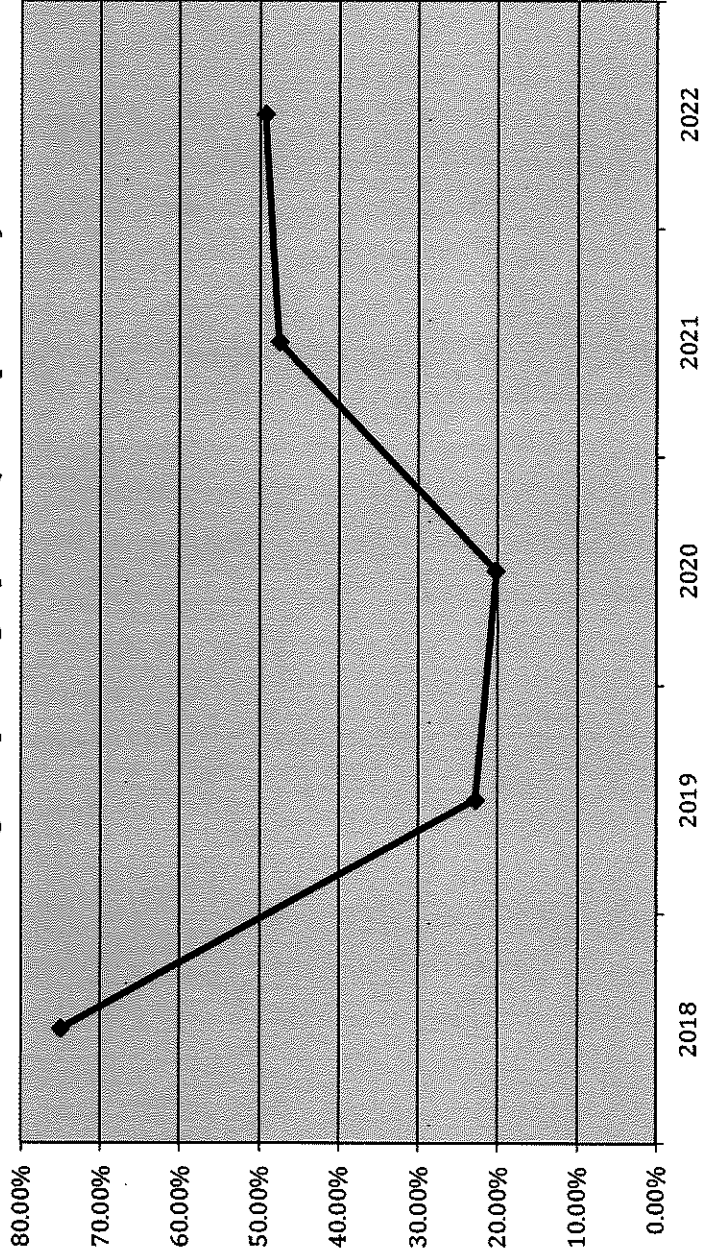
- Operations (2-3 Months)
- Debt Service (Principal + Interest)
- Capital Needs



**City of Huntington Woods
Water & Sewer Fund Net Position**



**City of Huntington Woods
Water & Sewer Fund Unrestricted Net Position
as a Percentage of Operating Expenses (less Depreciation)**





Upcoming Accounting Pronouncements

Page 77



Note 15

Upcoming Accounting Pronouncements

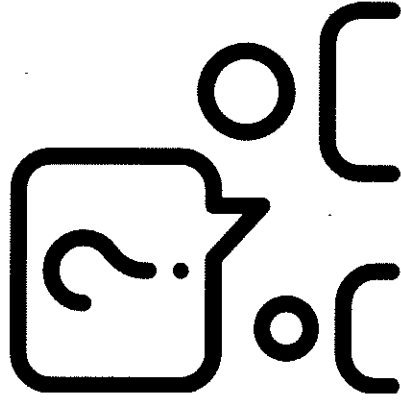
GASB 96 –
*Subscription-based
Information
Technology
Arrangements*

GASB 100 –
*Accounting Changes
and Error
Corrections*

GASB 101 –
*Compensated
Absences*



Questions?



**Thank You for the Opportunity to Provide Services for the
City of Huntington Woods!**





Date: December 6, 2022

To: Honorable Mayor and Commissioners

From: Francesco Ferrara, Chief Community Engagement Officer

Subject: CDBG PY 2023

CDGB PY 2023 Projects and Funding Request

The city will receive an approximate funding allocation of \$8,488 for CDBG PY 2023. In the application, it was requested that \$4,988 of the allocation go towards *Removal of Architectural Barriers*, and \$3,500 be allocated to *Transportation Services*. Following are more details on both projects

Project 1: Removal of Architectural Barriers

Allocation: \$4,988

The requested allocation will go towards installing a grab bar and seating in the men's locker room showers at Gillham Recreation to make the experience safer for seniors and disabled residents. The project will also involve clearing a wider path and removing the turnstile in the entryway of the pool to make it more accessible.

Project 2: Transportation Services

Allocation: \$3,500

The requested allocation will go towards funding the salaries of staff who operate the service.



Agenda Item #5

MANAGER'S MEMO

To: Honorable Mayor Paul, City Commission, Ethan Haan, Finance Director; Heidi Barckholtz, City Clerk; Carol Rosati, City Attorney

From: Chris D. Wilson, City Manager

Date: November 29, 2022

Subject: Interlocal Agreement with Oakland County for Assessing Services

The City of Huntington Woods engages the services of the Oakland County Equalization Department for Assessing Services. These services are governed by an Interlocal Agreement. By State law, all local units of Government are to have a Designated Assessor on file with the State Tax Commission.

Recently, the Oakland County Board of Commissioners appointed Michael R. Lohmeier to the position of Equalization Officer. Mr. Lohmeier will be the Assessor of record for Oakland County and the City of Huntington Woods as one of the County's Assessing Districts per the current Interlocal Agreement. However, Mr. Lohmeier's appointment designation as the Assessor of Record requires approval of an amended Interlocal Agreement.

The Oakland County Board of Commissioners approved by resolution an amended Interlocal Agreement for all Assessing Districts naming Mr. Lohmeier as the Assessor of Record at their meeting of October 20, 2022. A copy of that Agreement and Resolution are attached for your review.

The Agreement has been reviewed by City Administration and the City Attorney. Approval of the revised Interlocal Agreement is recommended. The revised Agreement will be in effect from January 1, 2023, through December 31, 2027.

RECOMMENDATION – *...be it so resolved that the City Commission approves and authorizes the City Manager to execute the Interlocal Agreement with Oakland County for Assessing Services for the period of January 1, 2023 through December 31, 2027 as presented.*

**INTERLOCAL AGREEMENT FOR OAKLAND COUNTY TO APPROVE
THE DESIGNATED ASSESSOR FOR THE PERIOD January 1, 2023
THROUGH December 31, 2027**

Public Act 660 of 2018 requires a county to have a Designated Assessor on file with the State Tax Commission as of December 31, 2020. On December 29, 2020, Oakland County met this requirement, having a majority of the Assessing Districts in favor of the Equalization Officer serving as its Designated Assessor. On August 4, 2022, Oakland County Commissioners voted to retain Micheal R Lohmeier, MMAO as its new Equalization Officer for its Equalization Division, and as a result, the interlocal agreements were required to be revised. A majority of the Assessing Districts are in favor of the Equalization Officer serving as its Designated Assessor.

The following interlocal agreement (hereinafter "Agreement") has been executed by the Board of Commissioners for Oakland County, a majority of the Assessing Districts in Oakland County, and the individual put forth as the proposed Designated Assessor. Oakland County and the Assessing Districts are collectively referred to throughout this Agreement as the "Parties."

RECITALS

WHEREAS, The Assessing Districts are Municipal Corporations (cities and townships) located within the County of Oakland, in the State of Michigan;

WHEREAS, The Michigan Constitution of 1963, Article 7, Section 28 permits a political subdivision to exercise jointly with any other political subdivision any power, privilege or authority which such political subdivisions share in common with each other and which each might exercise separately;

WHEREAS, The Urban Cooperation Act of 1967, being MCL 124.505 *et seq*, and the Intergovernmental Transfer of Functions and Responsibilities Act, give effect to the Constitutional provision by providing that public agencies may enter into interlocal agreements to carry out their respective functions, powers and authority;

WHEREAS, P.A. 660 of 2018 requires each County to enter into an Agreement that designates the individual who will serve as the County's Designated Assessor. That interlocal agreement must be approved by the County Board of Commissioners and a majority of the Assessing Districts in the County.

WHEREAS, P.A. 660 of 2018 mandates that the Designated Assessor shall be an advanced assessing officer or a master assessing officer.

NOW, THEREFORE, based on the foregoing Recitals, and in consideration of the terms of this Agreement, the Parties agree as follows:

BACKGROUND INFORMATION

Oakland County names **MICHEAL R. LOHMEIER (R-6101)**, in his official capacity as the Equalization Officer for Oakland County, as the Designated Assessor for all of the Assessing Districts within Oakland County¹. Included as an addendum to this Agreement are the Oakland County SEV totals by class, including special act values, those properties deemed unique or complex by a local Assessing District, and a listing of the total number of parcels, by classification, including special act rolls, within each Assessing District.

If the State Tax Commission (STC) invokes the Designated Assessor process for any Assessing District in Oakland County, the Parties agree that the Designated Assessor will perform the duties associated with being the Assessor of Record for an Assessing District at the Oakland County Equalization Division offices in the City of Pontiac, County of Oakland, State of Michigan, unless the duties of the Designated Assessor require on-site visits to the Assessing District's location.

QUALIFICATIONS OF DESIGNATED ASSESSOR

Micheal R. Lohmeier has been certified as a Michigan Master Assessing Officer since 2012. In his capacity as the Oakland County Equalization Officer, he is responsible for managing the Oakland County Equalization Division. Along with its statutory duties, the Equalization Division currently acts as the contracted Assessor of Record for thirty of the fifty-two Assessing Districts in Oakland County.

Micheal R. Lohmeier has disclosed any conflicts of interest involving the proposed Designated Assessor, the County, or any Assessing District, if applicable: **[NONE]**.

It is understood that Micheal R. Lohmeier will, during the length of this agreement, maintain his assessor certification in good standing with the State Tax Commission and if required to serve as the Designated Assessor for an Assessing District in Oakland County shall act as the Assessor of Record for that Assessing District. When acting as the Assessor of Record for an Assessing District, the Designated Assessor shall meet all the requirements as set forth by the State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

Any additional requirements that are agreed to by the Designated Assessor, the County and the Assessing Districts may not conflict with the State Tax Commission's *Supervising Preparation of the Rolls*.

¹ Oakland County contains 52 Assessing Districts (cities and townships), two of which (City of Fenton and City of Northville) are not considered to be "in" Oakland County for purposes of MCL 211.10g as the largest share of their state equalized value is located in another county.

A list of the remaining 50 Assessing Districts can be found here:

<https://www.oakgov.com/mgtbud/equal/Pages/assessing-offices.aspx>

1.0 DUTIES AND RESPONSIBILITIES OF DESIGNATED ASSESSOR

- 1.1 The Designated Assessor, while serving as the Assessor of Record for an Assessing District within Oakland County, shall satisfy all requirements contained State Tax Commission's *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.
- 1.2 Within 30 (thirty) days of being appointed as the Assessor of Record for the Assessing District by the STC or the voluntary election by the Assessing District to utilize the Designated Assessor, the Designated Assessor shall prepare and transmit to the Assessing District's supervisor, manager, or chief executive a detailed proposal, including a schedule for delivery of documents, to correct deficiencies identified by the STC's audit.
- 1.3 The Parties agree that the Designated Assessor, while serving as the Assessor of Record for an Assessing District, shall do the following things, as applicable to bring the Assessing District into compliance with the Audit of Minimum Assessing Requirements:
 - 1.3.1 Make assessments of real and personal property within the Assessing District;
 - 1.3.2 Appraise all property, process all real and personal property description changes, and prepare the assessment roll for real and personal property in the Assessing District;
 - 1.3.3 Attend (or have a designee attend) all March, July, and December Board of Review meetings;
 - 1.3.4 Be available for consultation on all Michigan Tax Tribunal real and personal property and special assessment appeals, and assist the Assessing District in the preparation of both the oral and written defense of appeals;
 - 1.3.5 Prepare all necessary reports for review by the supervisor, manager, chief executive, board, or council of the Assessing District, as applicable;
 - 1.3.6 Performs any other duties required under PA 660 of 2018.
- 1.4 For an Assessing District employing assessing staff other than the Assessor of Record, assessing staff will conduct their duties as under the direction and supervision of the Designated Assessor, subject to any limitations as may be agreed by the applicable Assessing District and the Designated Assessor. However, no members of said assessing staff will become employees or independent contractors of Oakland County.
- 1.5 While not acting in the capacity as the Designated Assessor for an Assessing District, the Designated Assessor will have the following duties and responsibilities for Oakland County and the Assessing Districts within Oakland County: Equalization Officer.
- 1.6 The parties understand and agree that the duties outlined in this Agreement only apply if and when the Designated Assessor is required, or the Assessing District chooses to request the Designated Assessor, to take over the assessing duties for an Assessing District

pursuant to the terms of PA 660 of 2018. This Agreement will have no effect on any pre-existing agreements that the parties may have, under which Oakland County performs contracted assessing services for the Assessing District.

2.0 DUTIES AND RESPONSIBILITIES OF ASSESSING DISTRICTS

2.1 Any Assessing District in Oakland County that is required to utilize the services of the Designated Assessor will, during the period the Assessing District is required to or chooses to utilize the services of the Designated Assessor, do the following:

2.1.1 Provide the Designated Assessor with reasonable access to records, documents, databases and information in order to allow the Designated Assessor to serve as the Assessor of Record for the Assessing District and satisfy all requirements *Supervising Preparation of the Assessment Roll* approved by the State Tax Commission August 21, 2018.

2.1.2 Furnish the Designated Assessor with any applicable policies and procedures that the Designated Assessor may be subject to during the period of time the Designated Assessor serves as the Assessing District's Assessor of Record.

2.1.3 Provide, while the Designated Assessor or his designee is physically working on behalf of the Assessing District and within the geographical boundaries of the Assessing District, any technology, equipment, and workspace necessary for the Designated Assessor or his designee to carry out their requirements under this Agreement.

2.2 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any Assessing District tax appraisal or assessment functions or any other Assessing District legal obligation under any applicable State Property Tax Laws. The Assessing District shall employ and retain its own legal representation, as necessary, to defend any such claim or challenge before the State Tax Tribunal or any other court or review body.

2.3 Except for those express statutory and/or regulatory obligations incumbent only upon licensed Equalization Division Personnel (i.e., State Licensed and Certified Real and/or Personal Property Tax Assessors) to defend property tax appraisals and assessments that they either performed, or were otherwise performed under their supervision, before the Michigan Tax Tribunal, the Parties agree that no other County employees, including any County attorneys shall be authorized, required and/or otherwise obligated under this Agreement or pursuant to any other agreement between the Parties to provide any legal representation to or for the Assessing District and/or otherwise defend, challenge, contest, appeal, or argue on behalf of the Assessing District before the Michigan Tax Tribunal or any other review body or court except to the extent the matters have been traditionally and previously handled by assessing staff, such as, but not limited to, Michigan Tax Tribunal small claims division hearings and matters before the State Tax Commission.

- 2.4 The Assessing District shall, at all times and under all circumstances, remain solely liable for any and all costs, legal obligations, and/or civil liabilities associated with or in any way related to any tax appraisal or assessment functions or any other legal obligation. The Assessing District agrees that under no circumstances shall the County or the Designated Assessor be responsible for any costs, obligations, and/or civil liabilities or any responsibility under any State Property Tax Law.

3.0 DESIGNATED ASSESSOR COMPENSATION

- 3.1 The Designated Assessor may charge an Assessing District that is required to contract with the Designated Assessor and that Assessing District shall pay for the reasonable costs incurred by the Designated Assessor in serving as the Assessing District's Assessor of Record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office.
- 3.2 If the Designated Assessor is required to serve as the Assessor of Record for an Assessing District within Oakland County, the parties understand and agree that he will be serving in his official capacity as the Oakland County Equalization Officer. Therefore, an Assessing District will not make any direct payments to the Designated Assessor. Instead, the Assessing District will be responsible for paying a fee to Oakland County which fee is intended to compensate Oakland County for the reasonable costs incurred by the Designated Assessor and his staff. Oakland County will charge the Assessing District a fee equal to the average rate per parcel that it charges those districts for whom it already performs contracted assessing services, as of the date the Designated Assessor is required to serve as the Assessor of Record. The parties agree that should the standard fee not reasonably reflect the actual cost of the provision of the services required that the standard fee will be modified to a higher or lower fee, and so the fee is reasonable. The modification of the standard fee will be dependent upon the complexity of the work to be performed by the Designated Assessor, the number of staff needed to assist in completing the work and whether the Assessing District provides its own staff to assist the Designated Assessor. The Assessing District is not required to pay a retainer fee. In the event that the Designated Assessor is acting on behalf of an Assessing District for which Oakland County Equalization Department is currently contracted with to provide assessing services, the Designated Assessor will provide its Designated Assessor services at no additional cost to said Assessing District.
- 3.3 If the Assessing District fails, for any reason, to pay the County any monies when and as due under this Contract, the Assessing District agrees that unless expressly prohibited by law, the County or the County Treasurer, at their sole option, shall be entitled to a setoff from any other Assessing District funds that are in the County's possession for any reason. Funds include but are not limited to the Delinquent Tax Revolving Fund ("DTRF"). Any

setoff or retention of funds by the County shall be deemed a voluntary assignment of the amount by the Assessing District to the County. The Assessing District waives any claims against the County or its Officials for any acts related specifically to the County's offsetting or retaining such amounts. This paragraph shall not limit the Assessing District's legal right to dispute whether the underlying amount retained by the County was actually due and owing under this Agreement.

3.4 If the County chooses not to exercise its right to setoff or if any setoff is insufficient to fully pay the County any amounts due and owing the County under this Contract, the County shall have the right to charge up to the then-maximum legal interest on any unpaid amount. Interest charges shall be in addition to any other amounts due to the County under this Agreement. Interest charges shall be calculated using the daily unpaid balance method and accumulate until all outstanding amounts and accumulated interest are fully paid.

3.5 Nothing in this Section shall operate to limit the County's right to pursue or exercise any other legal rights or remedies under this Contract against the Assessing District to secure reimbursement of amounts due the County under this Agreement. The remedies in this Section shall be available to the County on an ongoing and successive basis if Assessing District at any time becomes delinquent in its payment. Notwithstanding any other term and condition in this Contract, if the County pursues any legal action in any court to secure its payment under this Contract, the Assessing District agrees to pay all costs and expenses, including attorney's fees and court costs, incurred by the County in the collection of any amount owed by the Assessing District.

4.0 EFFECTIVE DATE AND TERM OF AGREEMENT

This Agreement shall become effective when it is executed by the Oakland County Board of Commissioners, Micheal R. Lohmeier, and the governing bodies of a majority of the Assessing Districts within Oakland County, and shall expire on December 31, 2027. The terms and conditions in Section 3.0 (Compensation) shall survive and continue in full force beyond the termination of this Agreement if the Assessing District owes money to the County under this Agreement.

5.0 DESIGNATED ASSESSOR EMPLOYMENT STATUS

It is understood by the parties that Micheal R. Lohmeier is appointed as the Designated Assessor based on his employment status as Oakland County Equalization Officer and that if his employment status materially changes, the parties will request that the State Tax Commission designate and approve an interim Designated Assessor until the parties are able to amend this Agreement.

6.0 ENTIRE AGREEMENT

This Agreement sets forth all covenants, promises, agreements, conditions and understandings between the parties and there are no covenants, promises, agreements, conditions, or understandings, either oral or written, between the Parties other than are set forth in this Agreement.

7.0 AMENDMENTS

This Agreement cannot be modified unless reduced to writing and signed by both Parties.

8.0 SEVERABILITY

If a court of competent jurisdiction finds a term or condition of this Agreement to be illegal or invalid, then the term or condition shall be deemed severed from this Agreement. All other terms or conditions shall remain in full force and effect.

9.0 GOVERNING LAW

This Agreement shall be governed, interpreted, and enforced by the laws of the State of Michigan.

10.0 COUNTERPARTS

This Agreement may be executed in one or more counterparts, including facsimile copies, each of which shall be deemed an original, but all of which shall together constitute one instrument.

IN WITNESS WHEREOF, _____ [name and title of assessing district official] hereby acknowledges that he/she has been authorized by a resolution of the _____ [name of assessing district], a certified copy of which is attached, to execute this Agreement on behalf of Public Body and hereby accepts and binds Public Body to the terms and conditions of this Agreement.

[Signatures contained on following page]

EXECUTED: _____
Name and Title:

DATE: _____

WITNESSED: _____
Name and Title:

DATE: _____

IN WITNESS WHEREOF, David Woodward, Chairperson, Oakland County Board of Commissioners, hereby acknowledges that he has been authorized by a resolution of the Oakland County Board of Commissioners to execute this Agreement on behalf of Oakland County, and hereby accepts and binds Oakland County to the terms and conditions of this Agreement.

EXECUTED: _____
David Woodward, Chairperson
Oakland County Board of Commissioners

DATE: _____

WITNESSED: _____
Name and Title:

DATE: _____

MICHEAL R. LOHMEIER, in his official capacity as Equalization Officer for Oakland County, hereby accepts the role of Designated Assessor as outlined in this Agreement.

EXECUTED: _____
Micheal R. Lohmeier
Oakland County Equalization Officer

DATE: _____

ADDENDUM – SEV TOTALS

OAKLAND COUNTY SEV TOTALS BY CLASS

Class	Parcel Counts	State Equalized Values
Agricultural	392	87,150,370
Commercial	20,907	14,614,165,290
Industrial	4,441	2,896,770,040
Residential	448,068	68,274,369,769
Personal Property	52,372	3,863,299,665
Special Acts	650	507,403,698



October 20, 2022

RESOLUTION #2022-2106 _ 22-350

Sponsored By: Gwen Markham

Equalization - Interlocal Agreement Designating Micheal Lohmeier as the Assessor for Oakland County

Chairperson and Members of the Board:

WHEREAS pursuant to Public Act 660 of 2018, each county is required to notify the State Tax Commission, no later than December 31, 2020, of the individual that will serve as the County's Designated Assessor; and

WHEREAS the Designated Assessor is part of a process to ensure that local units of government are in compliance with statutory provisions of the Audit of Minimum Assessing Requirements; and

WHEREAS the Designated Assessor is the individual designated by an Interlocal Agreement executed between the County Board of Commissioners and a majority of the assessing districts (cities and townships) within the county, subject to final approval of the State Tax Commission; and

WHEREAS the Designated Assessor serves as the assessor of record and assumes all duties and responsibilities as the assessor of record for an assessing district that is determined to be non-compliant with an audit; and

WHEREAS each county must also provide the State Tax Commission with the interlocal agreement executed by the County Board of Commissioners, a majority of the assessing districts within the county, and the proposed Designated Assessor for the county; and

WHEREAS the interlocal agreement must provide enough detail regarding the assessment responsibilities for the Designated Assessor including, but not limited to, the following:

1. Information related to the scope of services being provided by the Designated Assessor, including preparation of assessment rolls, timeline for delivery of documents and execution of forms, attendance at Boards of Review meetings, duties and responsibilities related to property tax appeals, both Small Claims and Entire Tribunal, filed with the Michigan Tax Tribunal, responsibility to meet with local unit officials, and obligations of local unit assessing staff members,
2. Duties and responsibilities for each local unit within the county, including providing the Designated Assessor with reasonable access to records, documents and information, and
3. Details relating to cost and compensation for overseeing and administering the annual assessment and operating the assessing office, including payment terms and cost reimbursement; and

WHEREAS an Interlocal Agreement was previously entered into between Oakland County and the participating Assessing Districts under the former Oakland County Equalization Director; and

WHEREAS Oakland County has a new Oakland County Equalization Director, Micheal Lohmeier,

and as a result, a new Interlocal Agreement is required with the Assessing Districts within the County that approve the Agreement; and

WHEREAS Oakland County Corporation Counsel is developing the Designated Assessor Interlocal Agreement to be entered into with any and all Assessing Districts within the County that approve the Agreement.

NOW THEREFORE BE IT RESOLVED that the Oakland County Board of Commissioners approves designating Oakland County Equalization Director Micheal Lohmeier, who is an individual qualified and certified by the State Tax Commission as a Michigan Master Assessing Officer, to be the Designated Assessor for Oakland County.

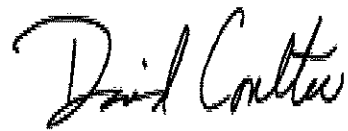
BE IT FURTHER RESOLVED that the Board of Commissioners approves and authorizes the Chairperson of Board to execute the required Interlocal Agreement on behalf of Oakland County upon final review and approval by Corporation Counsel.

Chairperson, the following Commissioners are sponsoring the foregoing Resolution: **Gwen Markham.**



David Woodward, Commissioner

Date: October 21, 2022



David Coulter, Oakland County Executive

Date: October 21, 2022



Lisa Brown, County Clerk / Register of Deeds

Date: October 26, 2022

COMMITTEE TRACKING

2022-10-12 Finance - Recommend to Board

2022-10-20 Full Board - Adopted

VOTE TRACKING

Motioned by Commissioner Michael Gingell seconded by Commissioner Kristen Nelson to adopt the attached Interlocal Agreement: Designating Micheal Lohmeier as the Assessor for Oakland County.

Yes: David Woodward, Michael Gingell, Michael Spisz, Karen Joliat, Kristen Nelson, Eileen Kowall, Christine Long, Philip Weipert, Gwen Markham, Angela Powell, Thomas Kuhn, Chuck Moss, Marcia Gershenson, William Miller III, Yolanda Smith Charles, Penny Luebs, Janet Jackson, Gary McGillivray, Robert Hoffman, Adam Kochenderfer (20)

No: None (0)

Abstain: None (0)

Absent: (0)

Passed

ATTACHMENTS

1. OC Designated Assessor Interlocal Agreement 9.16.22
-

STATE OF MICHIGAN)
COUNTY OF OAKLAND)

I, Lisa Brown, Clerk of the County of Oakland, do hereby certify that the foregoing resolution is a true and accurate copy of a resolution adopted by the Oakland County Board of Commissioners on October 20, 2022, with the original record thereof now remaining in my office.

In Testimony Whereof, I have hereunto set my hand and affixed the seal of the Circuit Court at Pontiac, Michigan on Thursday, October 20, 2022.

A handwritten signature in black ink, appearing to read "Lisa Brown", with a horizontal line at the end.

Lisa Brown, Oakland County Clerk / Register of Deeds



Agenda Item #6

A D M I N I S T R A T I V E O F F I C E S

Mayor **Robert F. Paul**
Mayor Pro-Tem **Michelle Elder**
City Manager **Chris Wilson**

Commissioner **Joe Rozell**
Commissioner **Jeff Jenks**
Commissioner **Jules B. Olsman**

RESOLUTION IN SUPPORT OF SPARK GRANT APPLICATION FOR RENOVATION OF LOCKER ROOMS AND ACCESSIBILITY UPGRADES AT GILLHAM RECREATION CENTER IN HUNTINGTON WOODS.

WHEREAS, the City of Huntington Woods supports the submission of an application titled, "Locker Room Renovation and Accessibility Upgrades" to the Spark grant program for renovations of all locker rooms and removal of architectural barriers at Gillham Recreation Center and,

WHEREAS, the City of Huntington Woods is hereby making a financial commitment to the project in the amount of \$100,000 matching funds, in cash and/or force account; and,

NOW THEREFORE, BE IT RESOLVED that the City Commission for the City of Huntington Woods hereby authorizes submission of a Spark grant Application for \$1,000,000, and further resolves to make available a local match through financial commitment and donation(s) of \$100,000 (10%) of total project cost, during the 2023-2024 fiscal year.

AYES:
NAYES:
ABSENT:

MOTION APPROVED.

I HEREBY CERTIFY that the foregoing is a Resolution duly made and passed by City Commission of the City of Huntington Woods at their regular meeting held on December 6, 2022 at 7:30 p.m. in Huntington Woods City Hall, with a quorum present.

Clerk: Heidi Barckholtz

Dated: _____



Agenda Item #7

MANAGER'S MEMO

To: Honorable Mayor Paul; City Commission; Tracy Shanley, Parks and Recreation Director; Ethan Haan, Finance Director

From: Chris D. Wilson, City Manager

Date: December 1, 2022

Subject: Door Security System for Recreation Center

This is a quote that the City obtained Interstate Security Company for a buzz-in system for our latchkey program door. The door is the door in the farthest part of the building that leads outside. This is the same company that Burton next door uses for their security. The back door remains unlocked during latchkey hours (3 – 6pm) so the kids can go in and out of the building to use the bathroom or if they are getting picked up by a parent. For safety reasons this is not a good process because anyone can walk in the door unseen. This system would allow for the kids to buzz the door and someone from the front desk or the Latchkey Program Director's desk can see who it is and buzz them in and the door can remain locked.

This is one of a few building improvements for the Latchkey program that were included in the FY 22-23 budget. This expense is also likely eligible for partial reimbursement through the MMRMA Rap Grant program. City Administration will pursue that reimbursement.

RECOMMENDATION -- *...be it so resolved that the Commission approve the quote from Interstate Security Inc. for an Access Control and Buzz in system for the Gillham Recreation Center in the amount of \$7,785.00. Funds for this purchase are available in Fund 402-400-970.751.*



Interstate Security, Inc.

SERVING METROPOLITAN DETROIT SINCE 1963

November 10, 2022

Attn: Tracy Shanley

Gillham Recreation Center
26325 Scotia Road
Huntington Woods, MI. 48070

Thank you for the time and courtesy extended in discussing the **Access Control and Buzz-in system for your building.** Per that conversation and the information provided we are pleased to quote the following:

- 1 DSX-1022LANPKG-FOB-HID which includes:
 - 1 WinStart software for use on your computer (see minimum requirements with literature)
 - 1 DSX-1022 control panel w/Non-volatile memory (two reader capacity each)
 - 1 Power transformers for above
 - 1 Smart-Proximity Reader installed #900P
 - 1 DSX-LAN modules for connection between panel and your network
 - 1 24VDC power supply for door strikes
 - 50 HID iClass 2050 key fob credentials
- 1 Electric Strikes installed by Great Lakes Security hardware
- 1 DSX software and system training to system administrator
- 1 Aiphone JOS-1V Kit which includes:
 - 1 JO-DV Vandal resistant call Station w/camera
 - 1 JO-1MD Master Station
 - 1 PS-1820UL system power supply
- 1 Aiphone JO-1FD Sub-station (secondary master)
- 1 RY-1824L Door release relay and interface to DSX for door open
- 2 MCW-S/B Desk stands for master stations

TOTAL INSTALLED COST \$ 7,785.00

We wish to thank you for this opportunity to quote and trust we may have the continued pleasure of serving you.

Sincerely,

Richard P. Mooney
Vice President/Sales



Door Entry Security



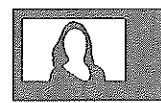
Slim Design ■ 7" Screen

JO Series *Video Intercom*

JO Series

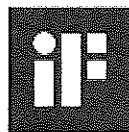


1
Door



2
Inside

7" Video Intercom



product
design award

2014

AIPHONE JO-1MD



7" Screen

Actual Size

Screen images simulated

- **Touch Buttons**

A light touch is all that is required to control the system

- **Enhanced Picture Quality**

Door station camera provides clear visitor images for reliable identification

- **Elegant Styling**

Sleek design matches home or business decors

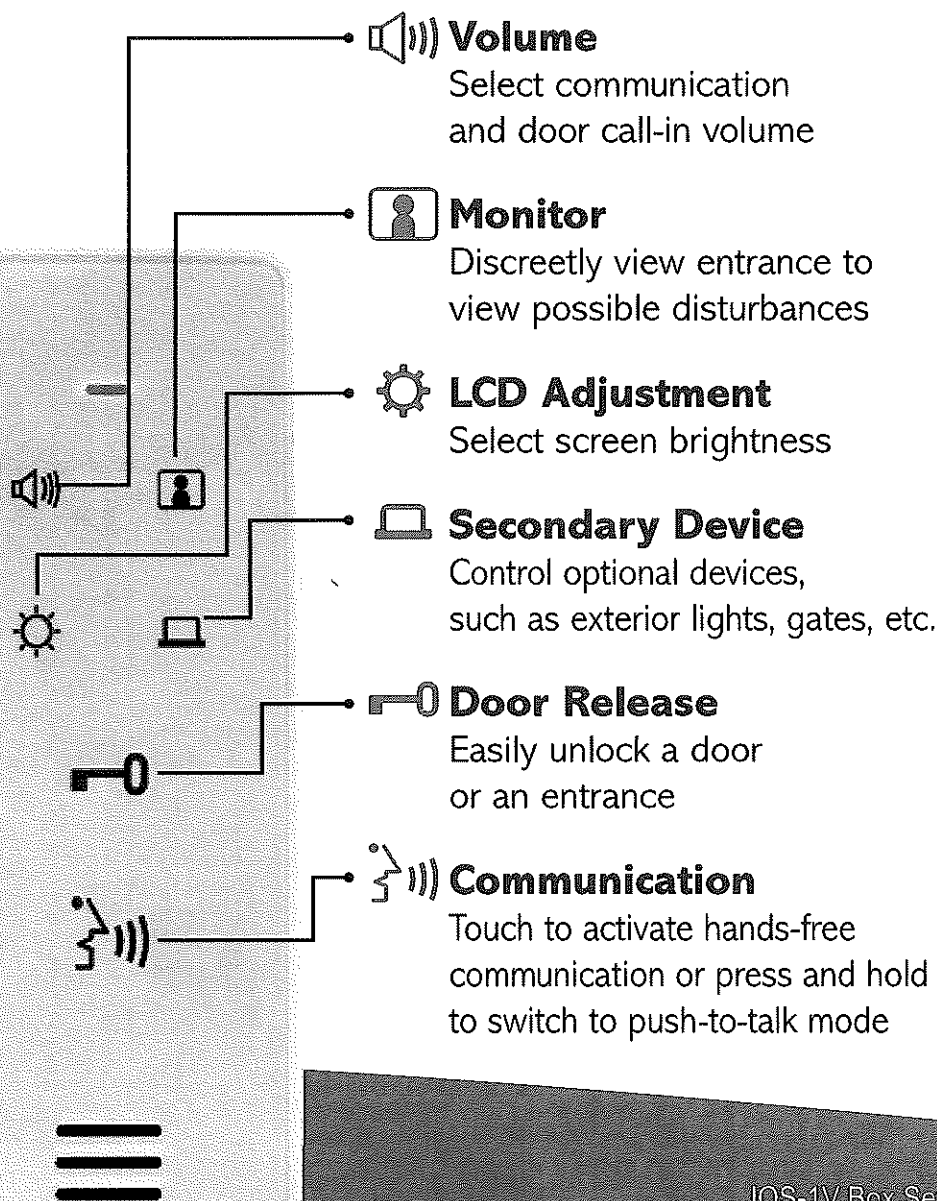
- **Cost Effective**

A quality solution at a reasonable price

- **2-Conductor Wiring**

Can be installed using existing doorbell wire

Control with Touch Buttons

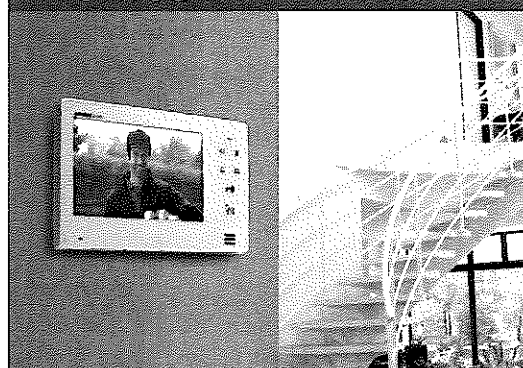


Perfect for
Offices



The JO Series helps to identify visitors, colleagues, appointments, or potential threats at an entrance.

Stylish for
Homes



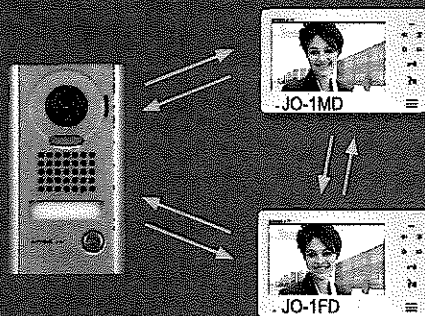
Security, convenience, and style all rolled into one! The contemporary design complements today's homes.

JOS-1V Box Set



3-Way Communication

All stations can communicate simultaneously to assist visitors*

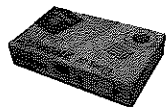


* The JO Series **does not** support internal communication. The JO-1MD and the JO-1FD can only converse together when they are both in active communication with the door station.

JO Series Components



Start with a box set



Begin by selecting a JO Series Box Set. To have a secondary station communicate and control the door station, install a JO-1FD. Each set contains a JO-1MD master station, door station, and PS-1820UL power supply. Just add wire!

JOS-1A Box Set

Includes:

- Door Station* | **JO-DA**: Video door station, plastic, surface mount
H: 5-1/16" W: 3-13/16" D: 1-3/8"
- Master Station* | **JO-1MD**: Video intercom master station with touch buttons
H: 5-1/8" W: 9-1/16" D: 13/16"
- Power Supply | **PS-1820UL**: Power supply

JOS-1V Box Set

Includes:

- Door Station* | **JO-DV**: Video door station, zinc die cast, surface mount
H: 6-13/16" W: 3-7/8" D: 1-1/16"
- Master Station* | **JO-1MD**: Video intercom master station with touch buttons
H: 5-1/8" W: 9-1/16" D: 13/16"
- Power Supply | **PS-1820UL**: Power supply

JOS-1F Box Set

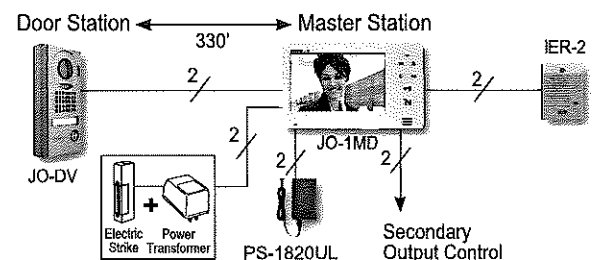
Includes:

- Door Station* | **JO-DVF**: Video door station, stainless steel, flush mount
H: 8-1/4" W: 5-5/16" D: 1-7/8"
- Master Station* | **JO-1MD**: Video intercom master station with touch buttons
H: 5-1/8" W: 9-1/16" D: 13/16"
- Power Supply | **PS-1820UL**: Power supply

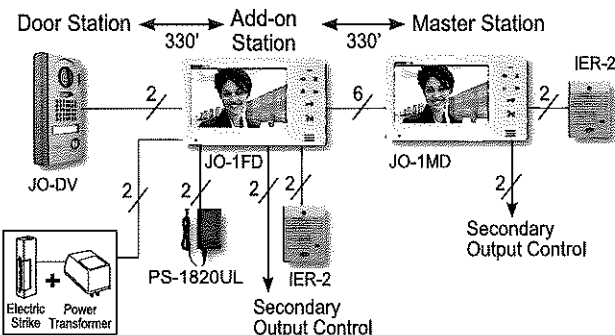
* Door stations and JO-1MD are not sold separately

Wiring

JO-1MD only



JO-1MD and JO-1FD



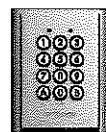
Additional Components

Add-on Station 1 per system



JO-1FD
Video intercom expansion station with touch buttons
H: 5-1/8" W: 9-1/16" D: 13/16"

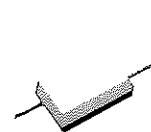
Accessories



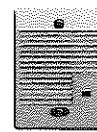
AC-10S
Access control keypad, zinc die cast to match JO-DV, surface mount



MCW-S/A
Inside station desk stand



RY-ES
External signaling relay



IER-2
Call extension speaker

#91271

JO Series
Brochure
06/2014



ISO-14001 Certified ISO 9001:2008 Certified Deming Prize



Aiphone Co. Ltd.



Aiphone Corp.



Aiphone Co. Ltd.

Memo

To: City Commission

From: Hank Berry

Subject: Goldman Parking space 13133 Victoria

Date: 11-7-22

Before you is an appeal from Akiva Goldman, 13133 Victoria, to keep a paved spot that was illegally installed in the City right-of-way on the Berkley side of the residence at the southeast corner of Victoria.

His right of appeal comes from Code section Sec. 32-273. - Written application; waiver for parking in right-of-way. A property owner may submit a written application to the city commission for a waiver to permit a right-of-way parking space.

Mr. Goldman had a company / individual installing a right-of-way space that appears to be consistent with a vehicle parking right of way space. I as the Zoning Administrator determined that the construction, location and material was consistent with a ROW parking space. This space (see staff attachment a) was installed without a permit or permission and is by definition in the Zoning Ordinance an accessory structure:

Section 40-2.02 - Definitions

STRUCTURE, ACCESSORY: A subordinate structure located on the same lot or attached to the main building, the use of which is clearly incidental to that of the main building and customarily found in connection therewith. The term "accessory structure" includes, but is not limited to, a driveway, parking lot, sidewalk, swimming pool, pool equipment, tennis or basketball court, dog house, trash enclosure, lamp post, patio, deck or signs.

Once the determination was made Code Enforcement noticed Mr. Goldman to cease construction. The notice was by regular and certified mail as well as being posted on the house (see staff attachment b). A Municipal Civil Infraction ticket HWZ5120 was issued after work continued in spite of the notice per Sec. 32-30. - Violations; penalties. A person who violates any provision of this article is responsible for a municipal civil infraction (see staff attachment c)

Sec. 32-30. - Violations; penalties.

A person who violates any provision of this article is responsible for a municipal civil infraction.

For the best understanding of this appeal, the following definitions and code citations are helpful. The code defines street and lawn extension as the following:

Chapter 32 - STREETS, SIDEWALKS AND OTHER PUBLIC PLACES

Sec. 32-19. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Street means all of the land lying between property lines on either side of all streets, alleys and boulevards in the city, and includes lawn extensions and sidewalks and the area reserved therefor where the same are not yet constructed.

ARTICLE V. - LAWN EXTENSIONS DIVISION 1. - GENERALLY

Sec. 32-251. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Lawn extension means that portion of the street right-of-way located between the sidewalk, or in the absence of a sidewalk, the lot line parallel to the street, and the curb or street.

The applicable code sections are as follows and the space is inconsistent with ;

DIVISION 2. - RIGHT-OF-WAY PARKING SPACES

Sec. 32-271. - Purpose.

The city has absolute control of all the streets, highways and alleys within its limits and may use, regulate, control and improve the same and the space above and beneath them. Pursuant to subsection 40-394(a) of the City Code, right-of-way parking spaces are specifically prohibited. This prohibition is necessary to protect the public, health and safety of the residents, and to maintain the aesthetics of the city. However, the city recognizes that there may be unique circumstances under which the city commission, exercising its discretion, may determine that a waiver be granted for a particular property owner to permit a right-of-way parking space.

Sec. 32-272. - Prohibition of parking in right-of-way.

Parking spaces or parking in a right-of-way shall be specifically prohibited, unless a waiver has been granted by the city commission and permit fees paid as required in this division.

Sec. 32-252. - Maintenance.

On residential streets, the abutting property owner or occupant shall maintain a lawn or ground cover, not exceeding six inches in height in the lawn extension and may plant grass, flowers and trees therein in conformity with this Code.

The project as (partially) constructed is also inconsistent with :

Sec. 32-253. - Nonliving landscaping materials; reflectors.

(a) No more than ten percent of the lawn extension, excluding the driveway approach, shall be covered with nonliving landscaping materials such as gravel, brick, stone or concrete, nor shall any nonliving landscaping materials be placed in such a manner as to cause a hazard to pedestrians or vehicles. Nonliving landscaping materials shall be flat and at the same level as the surrounding ground. At no time shall reflectors, boulders, rocks, rope, string or any other material be used or placed in such a manner as to cause a hazard to pedestrians or to prevent parking of vehicles by obstructing or interfering with the opening of the vehicle's door.

As it is over 10% non living landscape and additionally, per my interpretation as the Zoning Administrator, does not meet the intent of the ordinance. The intent of the ordinance as interpreted is to allow decorative planting and such as well as perhaps a walkway to the street or bedding material around trees or in flower beds. The ordinance was not intended to allow pavers or accessory structures in this manner or to circumvent the ROW parking ordinance.

Mr. Goldman has raised some concerns in his letter that require some clarification;

In late August of 2022 the City did indeed remove two trees from the Berkley side of his residence on City property as noted in staff attachment d.

1) It is unclear who Mr. Goldman talked to from the City or at "ground level" that told him it was his responsibility to restore the site and remove the stump because that is not at all consistent with city policy and our contractual agreement with our tree service as noted in the policy memo also in attachment d. At no point did DPW or myself receive a call or email from Mr. Goldman questioning or asking about the space or restoration. (Please see DPW/City policy regarding tree removal on public property attachment d).

Mr. Goldman indicated he wasn't sure what to restore the area with and mentions his practical problem and basketballs going into the street etc., yet did not call or contact the city for assistance. Apparently there was a failure consider his back yard as a location for the basketball court. It is unclear as to how paving this area will stop basketballs from going into the street.

Additionally this still runs afoul of ordinance :

Sec. 32-252. - Maintenance.

On residential streets, the abutting property owner or occupant shall maintain a lawn or ground cover, not exceeding six inches in height in the lawn extension and may plant grass, flowers and trees therein in conformity with this Code.

This does not contemplate a basketball court or right of way space.

2) Mr. Goldman said that he was told he needed a variance to keep the space. This is inaccurate as the Zoning Board of Appeals cannot grant variances for private individuals to use or construct accessory structures on city property. Mr. Goldman was expressly told his appeal was to the City Commission. Sec. 32-272. - Prohibition of parking in right-of-way. Parking spaces or parking in a right-of-way shall be specifically prohibited, unless a waiver has been granted by the city commission and permit fees paid as required in this division.

3) The appeal letter states that he researched the basis of the requirement and came up with his photo array. Mr. Goldman did not reach out to the city for any explanation or clarification to his photos or comments.

A) 10484 Ludlow - photo shows landscaping which is permitted under Sec. 32-252.

B) 13305 Lincoln - photo shows the same and the same code is applicable (Sec. 32-252).

C) 13158 Ludlow - is a valid parking space approved and waiver granted by the City Commission under special circumstances on appeal (Sec. 32-272) .

D) 13304 Berkley - is a valid space that has been there for years and is on the list as one of the grand fathered spaces that is permitted and regularly paid for and will be removed upon road construction.(Sec. 32-272)

E) The space at Edward and Scotia (25403 Scotia) that Mr. Goldman refers to in the last photo is a legitimate space that predates any ordinance changes. It has been permitted and regularly paid for and will be removed upon road construction. (Sec. 32-272)

4) Staff Summary and opinions

a) The space as installed / proposed is not permitted.

b) The installation took place without permits or permissions.

c) The examples shown by the appellant to support his positional letter fail in doing so.

d) Mr. Goldman's basketball concerns can best be addressed by having an internal space on his property in the rear yard as permitted. The proximity of this to the street is no safer than the driveway and the curb may cause injury.

e) Mr. Goldman may be entitled to an on street parking space based on his garage and proximity to the street but to date he has not applied.

f) Whether or not Mr. Goldman actually uses the space for parking, the space by design may and is likely to be used for that purpose. The design and size is more consistent with a parking area than a basketball court.

g) The actual restoration of the space is done by the city and typically not the residents.

Remedies available should the Commission not favor Mr. Goldman's request.

1) Direct Mr. Goldman to remove within a certain time frame and restore (typically 7-10 days).

Sec. 32-28. - Removal of encroachment.

Encroachments and obstructions in the street or street right-of-way, including parking spaces, may be removed by the city and excavations refilled and the expense of such removal or refilling charged to the abutting landowner, subject to section 32-277 below. The procedure for collection of such expenses shall be as prescribed in the chapter for single lot assessment upon not less than seven days' notice to such landowner in accordance with section 1-11.

Should the Commission favor Mr. Goldman's request and grant permission he must apply for a right-of way space and meet the criteria for construction and then pay the fee.

Mr. Goldman is able to contest the citation he received in court.

Alternative: Allow Mr. Goldman to significantly reduce the size of the accessory structure to the point it could not be used for a space and restore the ROW.

Attachment a



Attachment b

U.S. Postal Service
CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Certified Mail Fee \$ 7.00

Extra Services & Fees (check box, add fees appropriate)
☐ Return Receipt (hardcopy)
☐ Return Receipt (electronic)
☐ Certified Mail Restricted Delivery
☐ Adult Signature Required
☐ Adult Signature Restricted Delivery

Postage \$ 7.00

Total Postage and Fees \$ 14.00 TTL

Sent To AKIVA Goldman
 Street and Apt. No., or PO Box No. 13133 Victoria
 City, State, ZIP+4® Huntington Woods MI 48070

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions



ADMINISTRATIVE OFFICES

Commissioner **Joe Rozell**
 Commissioner **Jules Olsman**
 Commissioner **Jeffrey Jenks**

GOLDMAN, AKIVA
 13133 VICTORIA
 HUNTINGTON WOODS, MI 48070

RE: 13133 VICTORIA AVE

Dear Property Owner,

The City of Huntington Woods has been made aware that you are in violation of the Zoning Ordinance Sec. 32-272. - Prohibition of parking in right-of-way at the above address. Parking spaces or parking in a right-of-way shall be specifically prohibited, unless a waiver has been granted by the city commission and permit fees paid as required in this division. To gain compliance and avoid legal action, please comply and remove the parking space within 14 days of the date of this letter.

If you have any questions regarding this directive please contact the Zoning department at 248-581-2637

Thank you for your cooperation.

Sincerely,

Hank Berry
 Zoning Administrator / Code
 City of Huntington Woods

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
AKIVA Goldman
13133 Victoria
Huntington Woods MI 48070



9590 9403 0898 5223 6520 61

2. Article Number (Transfer from service label)
7015 1730 0000 8755 0971

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X AK ☒ Agent ☐ Addr
 B. Received by (Printed Name) AK 036 C. Date of R 10-27-22

D. Is delivery address different from item 1? ☐
 If YES, enter delivery address below: ☐
7026

3. Service Type
- | | |
|--|---|
| <input type="checkbox"/> Adult Signature | <input type="checkbox"/> Priority Mail Express® |
| <input type="checkbox"/> Adult Signature Restricted Delivery | <input type="checkbox"/> Registered Mail™ |
| <input checked="" type="checkbox"/> Certified Mail® | <input type="checkbox"/> Registered Mail Restricted Delivery |
| <input type="checkbox"/> Certified Mail Restricted Delivery | <input type="checkbox"/> Return Receipt for Merchandise |
| <input type="checkbox"/> Collect on Delivery | <input type="checkbox"/> Signature Confirmation™ |
| <input type="checkbox"/> Collect on Delivery Restricted Delivery | <input type="checkbox"/> Signature Confirmation Restricted Delivery |
| <input type="checkbox"/> Insured Mail | |

Attachment c

<input checked="" type="checkbox"/> C.I. <input type="checkbox"/> MIS. <input type="checkbox"/> JUV.		State of Michigan Uniform Municipal Civil Infraction Citation		Ticket No. HWZ 5120	
		Complaint No. _____		Offense Code _____	
The People of: <input type="checkbox"/> the State of Michigan <input type="checkbox"/> Township <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> County		Local Use/Arrest No. _____		Dept. No. _____	
OF: Huntington Woods				of _____	
THE UNDERSIGNED	Month <u>10</u> Day <u>27</u> Year <u>2020</u>	At approximately	<input type="checkbox"/> A.M. <input type="checkbox"/> P.M.	Date Month <u>10</u> Day <u>27</u> Year <u>2020</u>	
SAYS THAT ON:		Social Security No. _____			
State	Driver's License Number _____				
Race	Sex	Hair	Weight	Height	Eyes
Occupation/Employer _____					
Name (First, Middle, Last) <u>AKIA GILMAN</u>					
Street <u>3121 Village</u>					
City <u>Huntington Woods</u>		State <u>MI</u>		Zip Code <u>48070</u>	
Vehicle Plate No.	Year	State	Vehicle Description (Year, Make, Color)		Type
THE PERSON NAMED ABOVE, in violation of § <u>207C-46.47 32-25</u>					
<input checked="" type="checkbox"/> Local Ordinance <input type="checkbox"/> State Law <input type="checkbox"/> Administrative Rule					
UPON _____					
AT OR NEAR _____					
WITHIN <input checked="" type="checkbox"/> CITY <input type="checkbox"/> VILLAGE <input type="checkbox"/> TOWNSHIP OF Huntington Woods					
COUNTY OF Oakland DID THE FOLLOWING:					
<input type="checkbox"/> Nuisance Ordinance		<input type="checkbox"/> Building Code			
<input type="checkbox"/> Licenses Ordinance		<input type="checkbox"/> Plumbing Code			
<input type="checkbox"/> Zoning Ordinance		<input type="checkbox"/> Electrical Code			
<input type="checkbox"/> Sign, Lighting & Display Ordinance		<input type="checkbox"/> Mechanical Code			
<input type="checkbox"/> Animal & Fowl Ordinance		<input type="checkbox"/> Other _____			
Describe: <u>fail to get permission or permits to pave city right of way</u>					
Person in Active Military Service <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
THIS VIOLATION IS A CIVIL INFRACTION and is your _____ violation. The fine for this violation is \$ <u>50</u> and must be paid at the violations bureau by 5:00 p.m. on <u>10-28-20</u> unless you contact the violations bureau before this time. NOTE: This is a copy of the Notice of Violation served on the defendant. I state that the above notice of violation was served on the defendant. The defendant failed to pay the fine specified above or failed to contact the violations bureau on the date and time specified above. Therefore, this civil infraction citation is being issued.					
TO THE DEFENDANT: You are required to appear as follows to answer this citation.					
SEE DATE BELOW. SEE BACK OF CITATION FOR EXPLANATION AND INSTRUCTIONS.					
<input type="checkbox"/> Appearance Date: on or before _____ <input type="checkbox"/> Hearing Date (if applicable) on _____ <input type="checkbox"/> Contact Court A formal hearing may be requested by either party.					
In the 45-B District		Court of Oak Park			
Court address & phone number		12755 W. Eleven Mile Rd. Huntington Woods, MI 48070 248-541-1180			
I served a copy of this complaint upon the defendant by first class mail at the defendant's last known address and filed a copy of this complaint with the court.					
I declare under the penalties of perjury that the statements above are true to the best of my information, knowledge, and belief.					
Complainant's signature _____		Month <u>10</u>	Day <u>27</u>	Year <u>2020</u>	
Officer's Name (printed) <u>DAVE</u>		Officer's ID No. <u>26</u>			
Agency ORI MI-6348700		Agency Name Huntington Woods			

ENFORCEMENT AGENCY COPY

Attachment d

[illegible]
$$\begin{array}{r} 23,950 \\ 4,350 \\ 4,350 \\ 4,350 \\ 3,275 \\ 4,350 \\ 3,275 \\ 4,350 \\ 275 \\ \hline \end{array}$$



DEPARTMENT OF PUBLIC WORKS

MEMORANDUM

DATE: 11.7.2022

TO: Hank Berry

FROM: Amy Hood

RE: Tree removal process

In response to your inquiry, I am attaching the documentation for tree removals done at the direction of the Department of Public Works this summer at 13133 Victoria.

As far as our process goes, the contractor cuts the tree and removes/chips the material that has been cut. At a later time (sometimes the same day, sometimes later than that), the contractor returns to grind the tree stump, leaving the resulting material in place.

Then the DPW comes by with the Vactor truck to vacuum up the ground up material, before we add topsoil and seed to restore the right-of-way. This can take a while, depending on the priority of other work that the DPW crew is assigned to, and also on the season or weather following the tree removal.

The city is responsible for all aspects of trimming, removing, and restoring trees on city property.

If there is ever any confusion about that, it generally stems from the removal of a private tree handled by DTE in line-clearing operations – they have a practice where they do not remove cut material from privately owned trees, but leave it for the resident to handle.

If you have any questions about our process, please give me a call.

Attachment e

Zoning Commission

From: Akiva Goldman <akivagoldmanesq@aol.com>

To: Akiva Goldman <akivagoldmanesq@aol.com>

Date: Thu, Oct 27, 2022 12:25 pm

Gentlemen,

The purpose of this filing is to be permitted to lay pavers on the berm between the sidewalk and the street adjacent to my home's east side at 13133 Victoria. It will become evident as you read my submission why it was necessary for me to approach you on this issue as this was the only vehicle left for me to do so.

By way of history we purchased our house about 2 1/2 years ago and to be frank it was amongst the most poorly maintained homes in the immediate area. Significant deferred maintenance was specifically evident in the landscaping and general exterior of the home. We spent a lot of time and effort to meticulously beautify the location. And, If feedback from our friends and neighbors is any measure, I believe we've done a very good job of putting in very high end finishes and making this a beautiful residence in Huntington Wood. (See exhibit A) We gave particular attention to the landscaping and the outward appearance of the house as well.

In the summer of 2022 the city removed an enormous tree from the area in question. It was one of those 5 foot wide 50 foot tall trees that have been there for a very very long time. In it's place the city left meet with an enormous mountain of dirt which they ultimately covered with some sort of straw looking substance alone with grass seed ultimately resulting in a hump where the tree used to be. Obviously, particularly for a homeowner who excels in the beautification of his home, this was unacceptable. I spoke to the crew at ground level and inquired about the completion of this job. To my way of thinking it required that the area around it be removed, that the stump ground down and pulled out from the ground, as well as the attendant routes nearby, and that the area be flattened and smooth so it could be brought into an appearance in keeping with the rest of my home. I was informed by people at ground level that they would cover it up but anything beyond that was my responsibility.

I didn't argue the point with them I simply called my gardener and I told him we have resolve this. When I met with him his reaction was that this was an enormous tree with enormous stump and roots and what has to be done, is the areas to be dug out; machinery would need to be rented to grind down this enormous dump and then the area refilled. It seemed a reasonable plan given what the city had left me with. (See exhibit B which is a photo of another hump that they left on my property that approximates the hump in question.)

When we got into the process of grinding down the stump and clearing out the area, we came to a point where it was necessary to determine what we were going to refill the area with. I could've just put grass; we could've put mulch; I suppose we could've put some sort of stones but we had the opportunity to beautify and address the practical problem that we have.

My kids particularly my son are avid basketball players. Unfortunately because of the tiny driveway that I have and the extreme tilt of that driveway I've not been able to put any kind of basketball hoop there. The angle to the driveway is so severe that a ball would just roll off of the street constantly.

We decided that it would be a good idea to fill the newly unearthed area with a hard surface so that we could roll the portable net to the end of it which would allow my kids to shoot hoops. Since the area needed to be filled with something as we could not leave it dug out because it's an extreme trip hazard, it seemed like an excellent idea and we began filling the area with the appropriate pavers. (See exhibit C)

During the course of the project I received a letter from the city telling me that I'm violating a zoning ordinance because I am putting in a parking space. I went down to the city and explain to them that I'm not putting in a parking space, that I have two cars that I keep in my garage, that I do not have any licensed drivers nor will I have children of driving age for years and this is not a parking space this is simply a decorative space that I can use for the occasional

shooting hoops on my portable rim. I was told that I have to request a variance. This is very puzzling to me because I'm not sure for what I'm seeking a variance. Since what I propose to put in is not a parking space it seems silly to me to come before the zoning commission, mischaracterize the area in question as a parking space and then ask for a variance based on the mischaracterization. When I told personnel at the city that I am not seeking to put in a parking space, the response was that it is of the size that could hold a car and therefore it is unlawful. As the logic of that did not appeal to me, I followed their advice and I bring the matter before the commission.

I would like to point out that since I received the note from the city (taped to the side of my house by the way) I took the liberty of researching the basis of the requirement and the restriction and I see that it has its foundation in the easement that the city has from the middle of the street onto one's property for utilities and other purposes. If therefore makes sense that people shouldn't be parking cars there or putting other obstructions there. Having said that I'd like to point out, that the city is full of homeowners who have done exactly that. (Please see attached exhibit D,E,F,G). As the commission can see, exhibits D and E are situations where those homeowners have landscaped the area and actually planted bushes of different type height and variety right on the berm. Exhibits F and G are situations where people have made those areas parking spaces with exhibit G being the one most closely analogous to what I proposed to do. If the city permitted this then I would ask that I be permitted to pave my area. If this city did not permit this and they're coming after me I would wonder why I would merit such special attention.

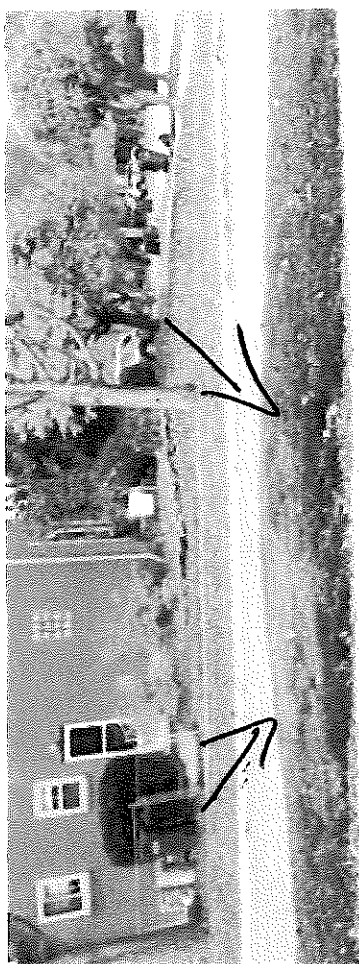
I would also like to point out again that while these people particularly as indicated in exhibit F and G created and used the space as actual parking spaces, My proposal is not for a parking space; it is simply the installation of a harder paver surface for recreational purposes. This addresses a very specific need that we have all the while creating a much nicer space than the city was leaving me once they removed the tree. The space is also in keeping with the overall appearance of my home's exterior. In light of these facts I would ask that you consider my appeal and allow me to complete installation of this area.

Respectfully submitted

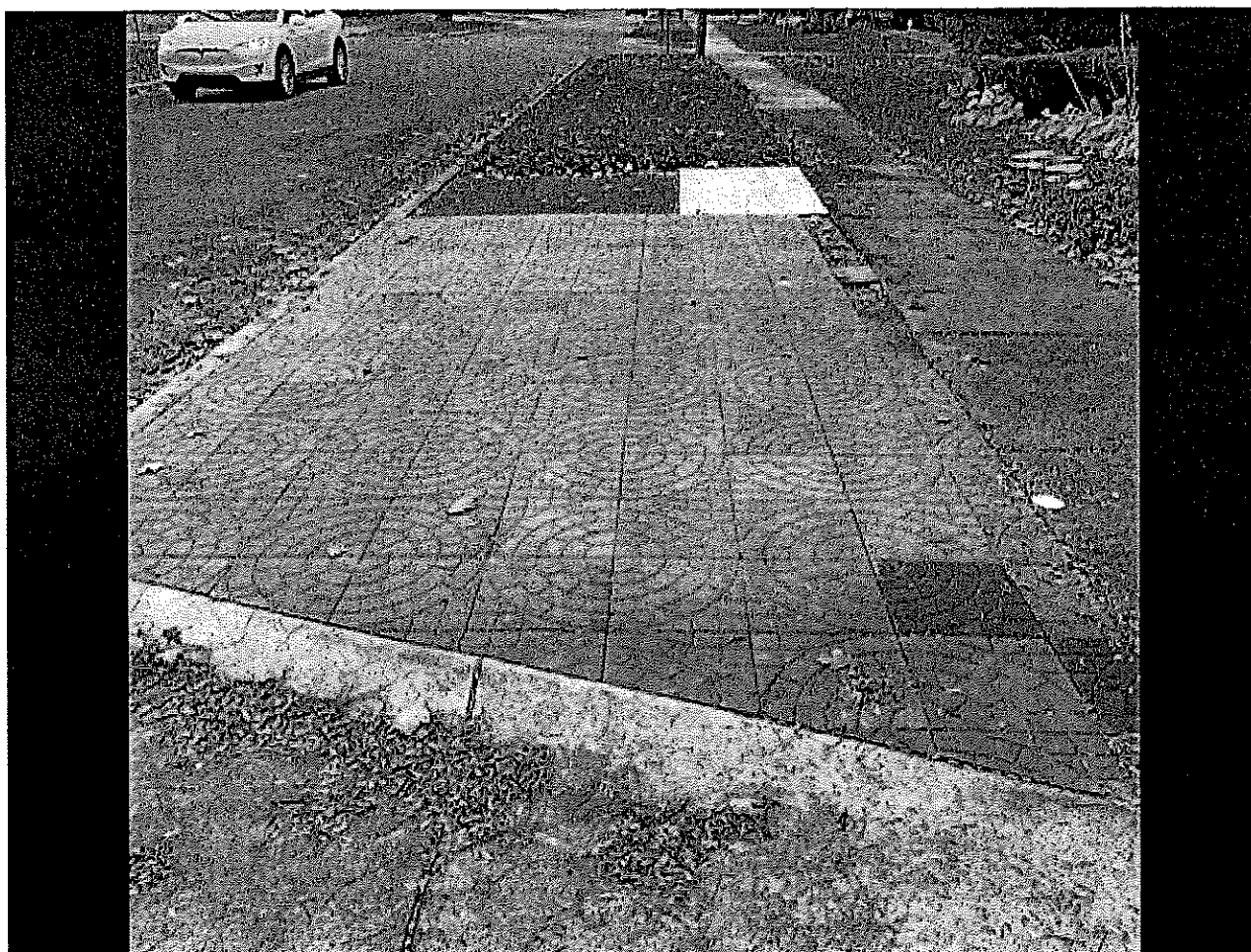
Akiva Goldman

Sent from my iPad





Ex C

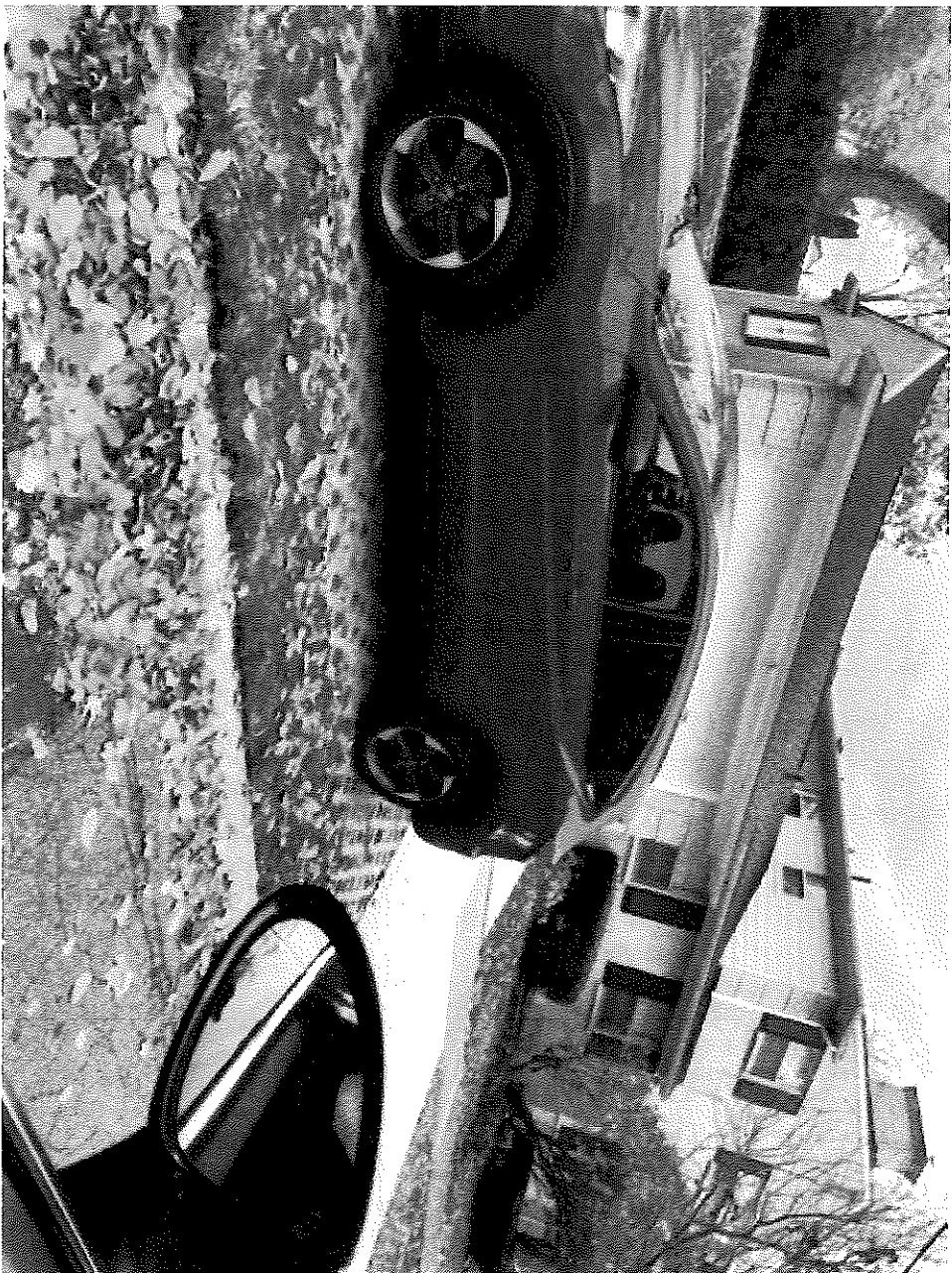




10484
Ludlow

←
Landed pod

E 13305
Lincoln



F
13156 low

EX 6

13304 Betty



